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STUDY
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ROYAL COMMISSION ON TAXATION

NUMBER 26

WHO BENEFITS AND WHO PAYS:

The Incidence on Different Income and Occupation Groups
of Income Tax Changes Resulting from the
Commission's Recommendations



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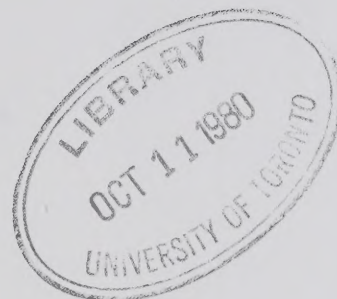
Number 26

WHO BENEFITS AND WHO PAYS: THE INCIDENCE ON
DIFFERENT INCOME AND OCCUPATION GROUPS OF
INCOME TAX CHANGES RESULTING FROM THE
COMMISSION'S RECOMMENDATIONS

by

John Bossons

Institute for Policy Analysis
University of Toronto
Toronto



February 1967

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Available by mail from the Queen's Printer, Ottawa,
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1735 Barrington Street

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657 Granville Street

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Price \$4.50

Catalogue No. Z1-1962/1-1/26

Price subject to change without notice

ROGER DUHAMEL, F.R.S.C.
Queen's Printer and Controller of Stationery
Ottawa, Canada
1968

This is one of a series of studies that have been prepared for the Royal Commission on Taxation. Although these studies are published under the auspices of the Commission, this does not necessarily imply that the Commission agrees with the views expressed.



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PREFACE

This monograph is the second of four companion studies which supplement and provide documentation for the estimates presented in Volume 6 of the Commission's Report of the effects on revenue and incidence of changes in direct taxes which would result from the Commission's recommendations. A description of the programs and data used in making these estimates is contained in the first study, entitled A General Income Tax Analyzer. The purpose of this monograph is to present estimates of the overall incidence of these changes on different classes of resident individuals. Estimates of the incidence of these changes on particular types of income received by resident individuals is presented in the third study, entitled Changes in Direct Taxes on the Components of Income. Changes in the tax base are presented in the fourth study, entitled Components of Taxable Income for Resident Individuals.

The estimates reported in this monograph are the result of applying the programs described in A General Income Tax Analyzer to a sample of 411,500 tax returns (unidentified as to taxpayer) supplied to the Commission by the Department of National Revenue. The results reported in this monograph could not have been obtained in the time available without the contributions which have been acknowledged in that study. I should however like to acknowledge the special contributions made to this study by L. Cseh.

J. B.

Toronto
February 1967

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DESCRIPTION OF TABLES

Four tables are presented for each age/occupation/sex class of individuals, all of which provide data on the direct taxes attributable to residents in 1964 which would have resulted from the reforms proposed by the Royal Commission on Taxation. The data are shown in each table for individuals further classified by income. The tables in this study provide these data for 520 groups of taxpayers as a result of this cross-classification, since there are 20 income classes and 26 age/occupation/sex classes. The income and age/occupation/sex classes are listed in Tables 1 and 2.

While data on average personal income taxes paid in each class are also presented, the main focus of the data presented in this study is aimed at showing the range and source of direct tax changes which would have resulted from the Commission's proposals in 1964. "Direct taxes" include corporation income tax and gift and estate taxes paid on before-tax corporate income and gifts and bequests attributable to each individual. Under the proposed tax system, they also include the effect of the increase in resources of retirement savings plans resulting from the proposed refund to trustees of Registered Retirement Income Plans of corporation income tax paid on corporate source income attributable to such trusts.

Direct taxes shown under the proposed system exclude the effect of two major reforms whose incidence on different individuals was not studied: the effect of allowing extensive income averaging, and the effect of aggregating the income of individuals within family tax units. The aggregate effect of the two excluded reforms has been estimated in the Report as engendering a further \$15 million reduction in personal income tax revenues.

TABLE 1

CLASSIFICATION OF TAXPAYERS BY INCOME

<u>Class</u>	<u>Income</u>
1	Less than \$1,000
2	1,000 - \$ 1,999
3	2,000 - 2,999
4	3,000 - 3,999
5	4,000 - 4,999
6	5,000 - 5,999
7	6,000 - 7,999
8	8,000 - 9,999
9	10,000 - 11,999
10	12,000 - 14,999
11	15,000 - 19,999
12	20,000 - 24,999
13	25,000 - 34,999
14	35,000 - 49,999
15	50,000 - 74,999
16	75,000 - 99,999
17	100,000 - 149,999
18	150,000 - 199,999
19	200,000 - 299,999
20	300,000 or more

Note: "Income" is defined as comprehensive income less proposed concessionary allowances; cf. reference 1 to Chapter 36 of the Report.

TABLE 2

CLASSIFICATION BY AGE, OCCUPATION, AND SEX

<u>Class</u>	<u>Age</u>	<u>Occupation</u>	<u>Sex</u>
1	21 and less		Male
2			Female
3	22 - 25		Male
4			Female
5	26 - 39	Employees	Male
6			Female
7		Farmers and fishermen	--
8		Business proprietors, professionals and salesmen	--
9		Investors and others	Male
10			Female
11	40 - 64	Employees	Male
12			Female
13		Farmers and fishermen	--
14		Doctors, dentists, and lawyers	--
15		Other professionals	--
16		Salesmen	--
17		Business proprietors	--
18		Investors and others	Male
19			Female
20	65 and over	Employees	--
21		Farmers and fishermen	--
22		Professionals, business proprietors, and salesmen	--
23		Investors	Male
24			Female
25		Pensioners and others	Male
26			Female

Note: For further details of this classification see Appendix B to A General Income Tax Analyzer. Occupation is defined by major source of income rather than by stated occupation; employed professionals whose major income is obtained as wages and salaries are thus classified as employees.

Further comments on the nature of assumptions made in arriving at the incidence estimates presented in this study are provided in Chapter 36 and Appendix A to Volume 6 of the Report and in Chapter 3 of A General Income Tax Analyzer. The estimates presented herein reflect the changes in tax rates announced in the December 1966 Supplementary Budget as well as the revised estimates of attributable benefits provided in A General Income Tax Analyzer.

The following tables are presented for each of the 26 age/occupation/sex groups:

1. Distribution of individuals by percentage change in direct taxes. This table provides data on the range of changes in direct taxes which would have been experienced by individuals in each income class in 1964. The following types of changes are shown: (a) individuals "taken off the tax roll", i.e., who would pay no direct taxes under the Commission's proposals but who previously had direct taxes attributable to them, (b) individuals indirectly receiving refunds of direct taxes under the Commission's proposals (not possible under current tax law) as a result of the attribution of the tax credit to Registered Retirement Income Plans, (c) individuals "added to the tax roll", i.e., who would have paid some direct taxes under the Commission's proposals but who paid no direct taxes under the current tax system, and (d) individuals who would have had direct taxes attributable to them in 1964 under both the current and proposed tax systems, classified into 9 groups by the percentage change in such taxes.

2. Average incidence of taxes under the current and proposed tax system. This table presents data on the average personal income taxes and average direct taxes which would have been paid by individuals in each income class in 1964 under each tax system, together with the average comprehensive income received by these individuals. In addition, the following figures are shown: (a) "modified" comprehensive income, defined as comprehensive income less corporation income taxes, (b) the fraction of comprehensive income assessable for tax purposes under current tax law (including amounts assessable as part of the corporation income tax base), (c) average effective rates of direct tax on comprehensive income under each tax system, and (d) average effective rates of personal income tax on comprehensive income less attributable corporation income taxes under each tax system. It should be noted that all figures are arbitrarily defined to be zero if comprehensive income is not positive.
3. Average changes in direct taxes resulting from each major reform proposed. This table shows the source of changes in 1964 direct taxes attributable to the average individual in each class which would have occurred as a result of each major reform proposed. The allocation of tax changes among reforms is prorated on the arbitrary assumption that all income sources are equally marginal, as described in Appendix C to Volume 6 of the Report. Each reform shown in this table is defined in Table 3.

TABLE 3

DEFINITION OF REFORMS BY CATEGORY

1. Changes in tax rates

- 1.1 Lowering the rate schedule for all taxpayers to the proposed schedule for individuals.
- 1.2 Additional reduction in the rate schedule for families.
- 1.3 Use of a tax credit rather than exemptions to allow for the first child in each family.
- 1.4 Use of credits rather than exemptions to allow for additional dependent children.

2. Taxation of the family as a unit

- 2.1 Aggregation of income of husbands and wives, assuming income taxed at the rates of the proposed schedule for individuals. a/
- 2.2 Effect of taxing the aggregated income of husbands and wives whichever one of the family rate schedules is applicable. a/
- 2.3 Aggregation of income of parents and children. a/
- 2.4 Effect of elimination of taxes on transfers of wealth between members of a family unit.

3. Changes in the taxation of corporate source income

- 3.1 Integration of corporation and personal income taxes. b/
- 3.2 Widening the corporation tax base.
- 3.3 Taxation of capital gains on corporate stock.
- 3.4 Disallowance of shareholder depletion deductions.
- 3.5 Deferral of tax on cash distributions out of untaxed surplus.

4. Changes in the taxation of other business and property income

- 4.1 Deferral of taxes on the investment income of Registered Retirement Income Plans.
- 4.2 Taxation of capital gains of unincorporated businesses.
- 4.3 Acceleration of capital cost allowances for unincorporated businesses.
- 4.4 Extension of loss carry-over provisions for unincorporated businesses.
- 4.5 Extension of reporting controls to bring unreported interest into the tax base.
- 4.6 Attribution of life insurance policyholder investment income.
- 4.7 Attribution of participating income dividends.
- 4.8 Taxation of non-business capital gains.

5. Changes in the taxation of employment income

- 5.1 Liberalization of the definition of deductible employment expenses.
- 5.2 Optional standard expense allowance.
- 5.3 Attribution of employee benefits.
- 5.4 Working mother credit.
- 5.5 Deductibility of unemployment insurance.

6. Other changes resulting from adoption of the comprehensive tax base

- 6.1 Inclusion of gifts and bequests.
- 6.2 Inclusion of family allowances and other transfer payments.

7. Changes in concessionary allowances

- 7.1 Elimination of the old age exemption.
- 7.2 Changed definition of medical expenses.
- 7.3 Improvements in the control of charitable donations.
- 7.4 Change in standard deduction.
- 7.5 Provision of additional educational allowances in the form of a tax credit.
- 7.6 Allowance of credits rather than exemptions for dependants other than dependent children.

Note: a/ The first three reforms in the "taxation of the family as a unit" category have no figures listed under them in subsequent tables. They are included here as "reserved" elements of the table and are included on that basis in the RVTAB 2 subroutine so that they can be shown given subsequent allocation of the effects of the family unit definition. The basis for such allocation is described in Bossons, op. cit.

b/ Including the effect of including currently unreported dividends in the tax base.

4. Summary of aggregate tax changes. This table summarizes the aggregate changes in tax revenue obtained from all individuals in each class. The aggregate amounts shown exclude the effects of the refund of corporate taxes attributable to trustees of Registered Retirement Income Plans as well as of income averaging and the aggregation of incomes within a family.

The data from which the tables have been estimated consists of 411,500 tax returns (unidentified as to taxpayer) which were provided to the Commission by the Department of National Revenue. The data, together with analytic programs used, are described in A General Income Tax Analyzer.

Corresponding tables for taxpayers not classified by age, occupation, and sex are provided in A General Income Tax Analyzer. The aggregate table presented in that study corresponding to the first table presented for each age/occupation/sex group in this study is Table 14; to the second table, Tables 12 and 13; to the third table, Table H-6 in Appendix H; to the fourth table, Table H-5 in Appendix H.

Averages shown in all tables are expressed in dollars; aggregate amounts shown in the fourth table are in thousands of dollars.

TABLE 1.1

MALES, AGED 21 AND LESS

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 1 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					- - - - - MORE THAN 50			NUMRER ADDED TO TAX ROLL
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	
1	4475	13165	1674	0	0	0	1087	0	0	0	0
2	3539	6036	4895	2972	1522	81	3303	0	0	498	0
3	1861	7766	3291	1010	148	9975	4497	920	105	20	20
4	1650	8798	4086	2234	1275	2070	14593	201	40	431	41
5	124	2385	868	4691	6148	3668	11242	2904	1342	702	133
6	71	218	312	1467	3054	6346	8259	3964	848	438	297
7	0	0	234	266	1467	10391	9116	2193	1742	445	166
8	4	0	0	62	1083	3938	3429	2450	663	513	0
9	2	0	2	1	422	538	1315	689	173	363	0
10	3	0	1	2	2	585	2368	813	364	459	0
11	3	0	0	0	1	73	1773	1049	398	264	0
12	3	0	0	0	0	195	1088	481	289	158	0
13	1	0	0	0	0	52	895	191	112	44	0
14	1	0	0	0	0	20	365	340	177	73	0
15	0	0	0	0	0	1	72	131	98	50	0
16	0	0	0	0	0	0	2	95	85	32	0
17	0	0	0	0	0	0	6	5	19	5	0
18	0	0	0	0	0	0	3	7	3	0	0
19	0	0	0	0	0	0	2	5	1	9	0
20	0	0	0	0	0	0	0	0	1	2	0
TOTAL	11737	38368	15363	12705	15122	37933	63415	16438	6449	4520	657

TABLE 1.2
COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 1

MALES, AGED 21 AND LESS

INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME COMP. DEF.	AVERAGE INCOME MODIFIED DEF. COMP. DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	20401	0.	0.	0.	0.	.000	.000	.0
2	22988	1530.	1529.	15.	28.	.010	.017	94.2
3	30571	2647.	2646.	77.	89.	.029	.032	92.6
4	35605	3670.	3667.	141.	162.	.038	.044	93.4
5	34533	4748.	4743.	272.	291.	.057	.060	93.4
6	25574	5838.	5831.	442.	461.	.075	.077	92.6
7	26387	7175.	7164.	656.	680.	.092	.092	91.6
8	12212	9328.	9302.	1046.	1066.	.114	.109	88.3
9	3558	11026.	10960.	1423.	1430.	.130	.121	86.2
10	4604	13815.	13690.	1939.	1939.	.148	.123	81.2
11	3617	17682.	17461.	2793.	2781.	.157	.137	79.2
12	2265	23335.	22942.	4240.	4324.	.185	.161	77.9
13	1328	30705.	30177.	6363.	6601.	.215	.190	77.4
14	977	42707.	42064.	10628.	10311.	.241	.212	74.7
15	407	60850.	59394.	16678.	15426.	.254	.219	74.3
16	216	88528.	86193.	28908.	26569.	.300	.260	71.2
17	43	132342.	127452.	46114.	40713.	.308	.262	70.9
18	14	169034.	165648.	68399.	63994.	.379	.340	70.0
19	22	247584.	231459.	88102.	79672.	.322	.261	63.2
20	4	639676.	574827.	229715.	218039.	.341	.265	
ALL	225326	5425.	5394.	576.	586.	.108	.099	88.2
					601.	.111	.107	

TABLE 1.3

MALES, AGED 21 AND LESS

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 1
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	222271.	-11043.	0.	0.	0.
REFORM(1, 2)	123676.	-10766.	0.	0.	0.
REFORM(1, 3)	44114.	-3257.	0.	0.	0.
REFORM(1, 4)	70724.	1011.	0.	0.	0.
TOTAL IN CLASS	460784.	-24055.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-3711.
TOTAL IN CLASS	0.	0.	0.	0.	-3711.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	9559.	64.	0.	1144.	0.
REFORM(3, 2)	1129.	-190.	1164.	582.	0.
REFORM(3, 3)	3216.	1067.	0.	0.	0.
REFORM(3, 4)	326.	137.	0.	0.	0.
REFORM(3, 5)	-193.	-64.	0.	0.	0.
TOTAL IN CLASS	14037.	1014.	1164.	1726.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-1421.	0.
REFORM(4, 2)	10063.	1876.	0.	0.	0.
REFORM(4, 3)	-8416.	-923.	0.	0.	0.
REFORM(4, 4)	-1215.	-179.	0.	0.	0.
REFORM(4, 5)	14177.	3232.	0.	0.	0.
REFORM(4, 6)	14893.	3712.	0.	0.	0.
REFORM(4, 7)	7970.	1986.	0.	0.	0.
REFORM(4, 8)	5391.	1674.	0.	0.	0.
TOTAL IN CLASS	42863.	11378.	0.	-1421.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-3544.	-1012.	0.	0.	0.

TABLE 1.3 (continued)

MALES, AGED 21 AND LESS

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-14988.	-2652.	0.	0.	0.
REFORM(5, 3)	39297.	7728.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-5140.	-897.	0.	0.	0.
TOTAL IN CLASS	15625.	3187.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	54688.	16865.	0.	0.	-3036.
REFORM(6, 2)	26045.	3475.	0.	0.	0.
TOTAL IN CLASS	80731.	20340.	0.	0.	-3036.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	710.	166.	0.	0.	0.
REFORM(7, 3)	1428.	159.	0.	0.	0.
REFORM(7, 4)	7277.	912.	0.	0.	0.
REFORM(7, 5)	10654.	-3568.	0.	0.	0.
REFORM(7, 6)	13261.	182.	0.	0.	0.
TOTAL IN CLASS	33331.	-2149.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-77.	0.	0.	0.
TOTAL CHANGES	647371.	9658.	1164.	305.	-6747.
CURRENT TOTAL	510775.	120200.	12686.	5199.	6747.
NEW TOTAL	1158146.	129858.	13850.	5504.	-0.
PERCENT CHANGE	126.7	8.0	9.2	5.9	-100.0

TABLE 1.4

MALES, AGED 21 AND LESS

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 1
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-66.	-77.	-18.	-74.	-191.	-335.	-689.	-664.	-292.	-475.	
REFORM(1, 2)	-1.	-35.	-168.	-528.	-874.	-1058.	-1538.	-1283.	-425.	-891.	
REFORM(1, 3)	2.	-16.	-87.	-567.	-789.	-646.	-731.	-279.	-71.	-80.	
REFORM(1, 4)	0.	0.	2.	1.	-15.	33.	168.	174.	62.	83.	
TOTAL IN CLASS	-66.	-128.	-270.	-1168.	-1869.	-2007.	-2789.	-2053.	-726.	-1363.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-32.	-8.	-12.	-22.	-32.	-32.	-44.	-44.	-26.	-64.	
REFORM(3, 2)	-3.	-1.	-3.	-5.	-9.	-9.	-14.	-14.	-9.	-24.	
REFORM(3, 3)	0.	0.	3.	6.	16.	16.	30.	33.	23.	65.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-2.	-2.	-1.	-4.	
TOTAL IN CLASS	-35.	-9.	-12.	-21.	-26.	-26.	-29.	-28.	-14.	-27.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	0.	12.	48.	110.	212.	223.	346.	312.	100.	156.	
REFORM(4, 3)	0.	-15.	-39.	-65.	-113.	-101.	-145.	-124.	-39.	-63.	
REFORM(4, 4)	0.	0.	-7.	-4.	-2.	-5.	-8.	-2.	-8.	-12.	
REFORM(4, 5)	0.	31.	103.	108.	164.	220.	330.	315.	156.	284.	
REFORM(4, 6)	0.	4.	15.	73.	236.	325.	523.	379.	151.	259.	
REFORM(4, 7)	0.	2.	8.	39.	126.	174.	280.	203.	81.	139.	
REFORM(4, 8)	0.	20.	18.	63.	55.	58.	115.	147.	57.	63.	
TOTAL IN CLASS	0.	55.	145.	323.	677.	894.	1441.	1231.	498.	825.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	-0.	-15.	-65.	-153.	-80.	-36.	-70.	
REFORM(5, 2)	0.	-53.	-156.	-327.	-518.	-484.	-525.	-230.	-67.	-90.	

TABLE 1.4 (continued)

MALES, AGED 21 AND LESS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	33.	122.	472.	812.	847.	1177.	845.	314.	540.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-20.	-56.	-111.	-171.	-153.	-169.	-76.	-23.	-32.
TOTAL IN CLASS	0.	-39.	-90.	33.	107.	144.	329.	459.	188.	348.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	35.	115.	121.	184.	271.	530.	702.	400.	1417.
REFORM(6, 2)	0.	2.	22.	219.	565.	677.	862.	390.	135.	166.
TOTAL IN CLASS	0.	36.	137.	339.	749.	948.	1391.	1091.	534.	1583.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	3.	4.	3.	4.	5.	12.	8.	3.	6.
REFORM(7, 3)	0.	10.	15.	22.	28.	23.	24.	13.	4.	5.
REFORM(7, 4)	0.	61.	101.	142.	172.	145.	142.	61.	19.	24.
REFORM(7, 5)	0.	-214.	-206.	-227.	-259.	-344.	-735.	-460.	-190.	-226.
REFORM(7, 6)	0.	-4.	-10.	-15.	-18.	-7.	33.	34.	10.	21.
TOTAL IN CLASS	0.	-144.	-96.	-75.	-75.	-178.	-523.	-345.	-153.	-169.
UNDISTRIBUTED AMOUNTS	-75.	-2.	-0.	-0.	-0.	0.	-0.	0.	-0.	-0.
TOTAL CHANGES	-175.	-231.	-185.	-568.	-436.	-225.	-180.	356.	327.	1196.
CURRENT TOTAL	141.	586.	2554.	5587.	9825.	11526.	17481.	12422.	4736.	7731.
NEW TOTAL	-35.	355.	2369.	5019.	9390.	11301.	17301.	12778.	5064.	8927.
PERCENT CHANGE	-124.6	-39.4	-7.3	-10.2	-4.4	-1.9	-1.0	2.9	6.9	15.5

TABLE 1.4 (continued)

MALE, AGED 21 AND LESS

REFORM	INCOME CLASSES				14	15	16	17	18	19	20
	11	12	13	14							
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-692.	-1076.	-1367.	-1750.	-1142.	-1076.	-332.	-176.	-343.	-207.	
REFORM(1, 2)	-1028.	-982.	-805.	-663.	-297.	-151.	-21.	-9.	-8.	-1.	
REFORM(1, 3)	-42.	-6.	5.	22.	13.	10.	2.	1.	0.	0.	
REFORM(1, 4)	119.	111.	97.	88.	53.	27.	5.	2.	1.	0.	
TOTAL IN CLASS	-1642.	-1954.	-2070.	-2303.	-1373.	-1189.	-346.	-182.	-350.	-207.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-55.	-30.	18.	52.	85.	98.	48.	12.	87.	66.	
REFORM(3, 2)	-30.	-29.	-18.	-12.	-7.	-3.	-0.	-0.	-0.	-0.	
REFORM(3, 3)	101.	123.	111.	112.	117.	109.	48.	11.	82.	60.	
REFORM(3, 4)	2.	0.	0.	8.	76.	23.	12.	0.	16.	0.	
REFORM(3, 5)	-6.	-7.	-7.	-7.	-7.	-7.	-3.	-1.	-5.	-4.	
TOTAL IN CLASS	13.	56.	105.	153.	264.	220.	104.	22.	181.	123.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	132.	74.	51.	42.	13.	11.	9.	6.	20.	0.	
REFORM(4, 3)	-59.	-48.	-36.	-36.	-14.	-12.	-5.	-3.	-5.	0.	
REFORM(4, 4)	-7.	-7.	-10.	-24.	-19.	-7.	-20.	0.	-36.	0.	
REFORM(4, 5)	343.	356.	255.	299.	144.	95.	17.	5.	9.	1.	
REFORM(4, 6)	302.	305.	272.	319.	211.	175.	56.	23.	54.	30.	
REFORM(4, 7)	162.	163.	145.	171.	113.	93.	30.	12.	29.	16.	
REFORM(4, 8)	167.	191.	130.	172.	141.	101.	60.	15.	25.	74.	
TOTAL IN CLASS	1041.	1034.	807.	943.	588.	456.	145.	58.	95.	122.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-79.	-109.	-79.	-111.	-91.	-88.	-21.	-4.	-9.	-1.	
REFORM(5, 2)	-79.	-50.	-32.	-17.	-3.	-0.	-0.	-0.	-0.	-0.	
REFORM(5, 3)	627.	602.	509.	416.	220.	141.	29.	9.	11.	1.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-28.	-21.	-14.	-12.	-5.	-3.	-1.	-0.	-0.	-0.	
TOTAL IN CLASS	441.	422.	385.	276.	121.	49.	7.	4.	2.	0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 1.4 (continued)

MALES, AGED 21 AND LESS

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	1726.	1763.	1704.	2625.	1736.	1823.	580.	266.	599.	271.
REFORM(6, 2)	153.	99.	84.	57.	28.	15.	2.	1.	1.	0.
TOTAL IN CLASS	1879.	1862.	1788.	2682.	1764.	1838.	582.	267.	599.	271.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	14.	9.	8.	21.	35.	11.	8.	0.	12.	0.
REFORM(7, 3)	5.	4.	3.	2.	1.	1.	0.	0.	0.	0.
REFORM(7, 4)	19.	13.	6.	4.	2.	1.	0.	0.	0.	0.
REFORM(7, 5)	-323.	-257.	-202.	-127.	69.	15.	45.	-1.	72.	1.
REFORM(7, 6)	31.	33.	21.	27.	16.	8.	2.	1.	0.	0.
TOTAL IN CLASS	-254.	-199.	-164.	-73.	122.	35.	54.	0.	85.	1.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1477.	1222.	850.	1677.	1487.	1409.	546.	169.	611.	309.
CURRENT TOTAL	8625.	8381.	7600.	8707.	5301.	4835.	1436.	788.	1327.	610.
NEW TOTAL	10102.	9603.	8451.	10383.	6788.	6244.	1983.	958.	1938.	919.
PERCENT CHANGE	17.1	14.6	11.2	19.3	28.1	29.1	38.0	21.5	46.0	50.7

TABLE 1.5

MALES, AGED 21 AND LESS

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 1
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-66.	-77.	-18.	-74.	-191.	-335.	-689.	-664.	-292.	-475.
REFORM(1, 2)	-1.	-35.	-168.	-528.	-874.	-1058.	-1538.	-1283.	-425.	-891.
REFORM(1, 3)	2.	-16.	-87.	-567.	-789.	-646.	-731.	-279.	-71.	-80.
REFORM(1, 4)	0.	0.	2.	1.	-15.	33.	168.	174.	62.	83.
TOTAL IN CLASS	-66.	-128.	-270.	-1168.	-1869.	-2007.	-2789.	-2053.	-726.	-1363.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-20.	-31.	-71.	-55.	-61.	-74.	-134.	-195.	-105.	-420.
TOTAL IN CLASS	-20.	-31.	-71.	-55.	-61.	-74.	-134.	-195.	-105.	-420.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-26.	-6.	-4.	-8.	-4.	-3.	5.	8.	9.	31.
REFORM(3, 2)	0.	0.	1.	2.	6.	6.	11.	12.	9.	24.
REFORM(3, 3)	0.	0.	3.	6.	16.	16.	30.	33.	23.	65.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-2.	-2.	-1.	-4.
TOTAL IN CLASS	-26.	-5.	-0.	0.	17.	18.	45.	52.	39.	117.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-6.	-30.	-97.	-203.	-206.	-263.	-138.	-42.	-78.
REFORM(4, 2)	0.	12.	48.	110.	212.	223.	346.	312.	100.	156.
REFORM(4, 3)	0.	-15.	-39.	-65.	-113.	-101.	-145.	-124.	-39.	-63.
REFORM(4, 4)	0.	-0.	-7.	-4.	-2.	-5.	-8.	-2.	-8.	-12.
REFORM(4, 5)	0.	31.	103.	108.	164.	220.	330.	315.	156.	284.
REFORM(4, 6)	0.	4.	15.	73.	236.	325.	523.	379.	151.	259.
REFORM(4, 7)	0.	2.	8.	39.	126.	174.	280.	203.	81.	139.
REFORM(4, 8)	0.	20.	18.	63.	55.	58.	115.	147.	57.	63.
TOTAL IN CLASS	-2.	49.	116.	226.	474.	688.	1179.	1093.	456.	747.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-15.	-65.	-153.	-80.	-36.	-70.
REFORM(5, 2)	0.	-53.	-156.	-327.	-518.	-484.	-525.	-230.	-67.	-90.

TABLE 1.5 (continued)

MALES, AGED 21 AND LESS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	33.	122.	472.	812.	847.	1177.	845.	314.	540.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-20.	-56.	-111.	-171.	-153.	-169.	-76.	-23.	-32.
TOTAL IN CLASS	0.	-39.	-90.	33.	107.	144.	329.	459.	188.	348.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-16.	10.	57.	75.	134.	210.	420.	542.	314.	1074.
REFORM(6, 2)	0.	2.	22.	219.	565.	677.	862.	390.	135.	166.
TOTAL IN CLASS	-16.	11.	79.	294.	699.	887.	1281.	932.	448.	1239.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	3.	4.	3.	4.	5.	12.	8.	3.	6.
REFORM(7, 3)	0.	10.	15.	22.	28.	23.	24.	13.	4.	5.
REFORM(7, 4)	0.	61.	101.	142.	172.	145.	142.	61.	19.	24.
REFORM(7, 5)	0.	-214.	-206.	-227.	-259.	-344.	-735.	-460.	-190.	-226.
REFORM(7, 6)	0.	-4.	-10.	-15.	-18.	-7.	33.	34.	10.	21.
TOTAL IN CLASS	0.	-144.	-96.	-75.	-73.	-178.	-523.	-345.	-153.	-169.
UNDISTRIBUTED AMOUNTS	-75.	-2.	-0.	-0.	-0.	0.	-0.	0.	-0.	-0.
TOTAL CHANGES	-205.	-289.	-331.	-744.	-706.	-522.	-613.	-57.	148.	499.
CURRENT TOTAL	204.	652.	2719.	5751.	10065.	11793.	17948.	13015.	5088.	8929.
NEW TOTAL	-1.	363.	2387.	5006.	9359.	11271.	17335.	12958.	5236.	9428.
PERCENT CHANGE	-100.7	-44.4	-12.2	-12.9	-7.0	-4.4	-3.4	-4.4	2.9	5.6

REFORM	INCOME CLASSES					17	18	19	20
	11	12	13	14	15				
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES									
REFORM(1, 1)	-692.	-1076.	-1367.	-1750.	-1142.	-1076.	-332.	-176.	-343.
REFORM(1, 2)	-1028.	-982.	-805.	-663.	-297.	-151.	-21.	-9.	-8.
REFORM(1, 3)	-42.	-6.	5.	22.	13.	10.	2.	1.	0.
REFORM(1, 4)	119.	111.	97.	88.	53.	27.	5.	2.	1.
TOTAL IN CLASS	-1642.	-1954.	-2070.	-2303.	-1373.	-1189.	-346.	-182.	-207.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT									
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-460.	-410.	-352.	-493.	-293.	-289.	-86.	-40.	-37.
TOTAL IN CLASS	-460.	-410.	-352.	-493.	-293.	-289.	-86.	-40.	-37.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME									
REFORM(3, 1)	77.	117.	134.	155.	183.	181.	83.	19.	146.
REFORM(3, 2)	38.	45.	41.	41.	43.	39.	17.	4.	30.
REFORM(3, 3)	101.	123.	111.	112.	117.	109.	48.	11.	82.
REFORM(3, 4)	2.	0.	0.	8.	76.	23.	12.	0.	16.
REFORM(3, 5)	-6.	-7.	-7.	-7.	-7.	-7.	-3.	-1.	-5.
TOTAL IN CLASS	212.	278.	280.	309.	412.	346.	156.	34.	269.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME									
REFORM(4, 1)	-70.	-77.	-71.	-71.	-36.	-23.	-5.	-1.	-2.
REFORM(4, 2)	132.	74.	51.	42.	13.	11.	9.	6.	20.
REFORM(4, 3)	-59.	-48.	-36.	-36.	-14.	-12.	-5.	-3.	-5.
REFORM(4, 4)	-7.	-7.	-10.	-24.	-19.	-7.	-20.	0.	-36.
REFORM(4, 5)	343.	356.	255.	299.	144.	95.	17.	5.	9.
REFORM(4, 6)	302.	305.	272.	319.	272.	175.	56.	23.	54.
REFORM(4, 7)	162.	163.	145.	171.	113.	93.	30.	12.	29.
REFORM(4, 8)	167.	191.	130.	172.	141.	101.	60.	15.	25.
TOTAL IN CLASS	971.	957.	736.	872.	552.	433.	141.	56.	93.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME									
REFORM(5, 1)	-79.	-109.	-79.	-111.	-91.	-88.	-21.	-4.	-9.
REFORM(5, 2)	-79.	-50.	-32.	-17.	-3.	-0.	-0.	-0.	-0.
REFORM(5, 3)	627.	602.	509.	416.	220.	141.	29.	9.	11.
REFORM(5, 4)	0.	0.	0.	0.	0.	-3.	0.	0.	0.
REFORM(5, 5)	-28.	-21.	-14.	-12.	-5.	-3.	-1.	-0.	-0.
TOTAL IN CLASS	441.	422.	385.	276.	121.	49.	7.	4.	2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE									

MALES, AGED 21 AND LESS

TABLE 1.5 (continued)

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	1350.	1427.	1416.	2222.	1497.	1587.	509.	234.	527.	241.		
REFORM(6, 2)	153.	99.	84.	57.	28.	15.	2.	1.	1.	0.		
TOTAL IN CLASS	1503.	1526.	1500.	2279.	1525.	1601.	512.	235.	528.	241.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	14.	9.	8.	21.	35.	11.	8.	0.	12.	0.		
REFORM(7, 3)	5.	4.	3.	2.	1.	1.	0.	0.	0.	0.		
REFORM(7, 4)	19.	13.	6.	4.	2.	1.	0.	0.	0.	0.		
REFORM(7, 5)	-323.	-257.	-202.	-127.	69.	15.	45.	-1.	72.	1.		
REFORM(7, 6)	31.	33.	21.	27.	16.	8.	2.	1.	0.	0.		
TOTAL IN CLASS	-254.	-199.	-164.	-73.	122.	35.	54.	0.	85.	1.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	771.	621.	314.	867.	1066.	987.	438.	108.	539.	306.		
CURRENT TOTAL	10060.	9794.	8766.	10074.	6278.	5739.	1751.	896.	1753.	872.		
NEW TOTAL	10832.	10414.	9081.	10941.	7345.	6726.	2189.	1004.	2291.	1178.		
PERCENT CHANGE	7.7	6.3	3.6	8.6	17.0	17.2	25.0	12.0	30.7	35.1		

TABLE 1.6

MALES, AGED 21 AND LESS

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 1 - CHANGES IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS										
INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-3.	-3.	-1.	-2.	-6.	-13.	-26.	-54.	-82.	-103.
REFORM(1, 2)	-0.	-2.	-5.	-15.	-25.	-41.	-58.	-105.	-119.	-193.
REFORM(1, 3)	0.	-1.	-3.	-16.	-23.	-23.	-28.	-23.	-20.	-17.
REFORM(1, 4)	0.	0.	0.	0.	-0.	1.	6.	14.	17.	18.
TOTAL IN CLASS	-3.	-6.	-9.	-33.	-54.	-78.	-106.	-168.	-204.	-296.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-1.	-2.	-2.	-2.	-3.	-5.	-16.	-29.	-91.
TOTAL IN CLASS	-1.	-1.	-2.	-2.	-2.	-3.	-5.	-16.	-29.	-91.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-1.	-0.	-0.	-0.	-0.	-0.	0.	1.	2.	7.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	1.	2.	5.
REFORM(3, 3)	0.	0.	0.	0.	0.	1.	1.	3.	7.	14.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-1.	-0.	-0.	0.	0.	1.	2.	4.	11.	25.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-1.	-3.	-6.	-8.	-10.	-11.	-12.	-17.
REFORM(4, 2)	0.	1.	2.	3.	6.	9.	13.	26.	28.	34.
REFORM(4, 3)	0.	-1.	-1.	-2.	-3.	-4.	-6.	-10.	-11.	-14.
REFORM(4, 4)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-2.	-3.	-3.
REFORM(4, 5)	0.	1.	3.	5.	5.	9.	13.	26.	44.	62.
REFORM(4, 6)	0.	0.	1.	2.	7.	13.	20.	31.	43.	56.
REFORM(4, 7)	0.	0.	0.	1.	4.	7.	11.	17.	23.	30.
REFORM(4, 8)	0.	1.	1.	2.	2.	2.	4.	12.	16.	14.
TOTAL IN CLASS	-0.	2.	4.	6.	14.	27.	45.	89.	128.	162.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-3.	-6.	-7.	-10.	-15.
REFORM(5, 2)	0.	-2.	-5.	-9.	-15.	-19.	-20.	-19.	-19.	-20.
REFORM(5, 3)	0.	1.	4.	13.	24.	33.	45.	69.	88.	117.

TABLE 1.6 (continued)

MALES, AGED 21 AND LESS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-2.	-3.	-5.	-6.	-6.	-6.	-6.	-7.
TOTAL IN CLASS	0.	-2.	-3.	1.	3.	6.	12.	38.	53.	76.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	0.	2.	2.	4.	8.	16.	44.	88.	233.
REFORM(6, 2)	0.	0.	1.	6.	16.	26.	33.	32.	38.	36.
TOTAL IN CLASS	-1.	0.	3.	8.	20.	35.	49.	76.	126.	269.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	1.	1.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	3.	4.	5.	6.	5.	5.	5.	5.
REFORM(7, 5)	0.	-9.	-7.	-6.	-8.	-13.	-28.	-38.	-53.	-49.
REFORM(7, 6)	0.	-0.	-0.	-0.	-1.	-0.	1.	3.	3.	5.
TOTAL IN CLASS	0.	-6.	-3.	-2.	-2.	-7.	-20.	-28.	-43.	-37.
UNDISTRIBUTED AMOUNTS	-4.	-0.	-0.	-0.	-0.	0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-10.	-13.	-11.	-21.	-20.	-20.	-23.	-5.	42.	108.
CURRENT TOTAL	10.	28.	89.	162.	291.	461.	680.	1066.	1430.	1939.
NEW TOTAL	-0.	16.	78.	141.	271.	441.	657.	1061.	1471.	2048.
PERCENT CHANGE	-100.7	-44.4	-12.2	-12.9	-7.0	-4.4	-3.4	-0.4	2.9	5.6

TABLE 1.6 (continued)

MALES, AGED 21 AND LESS

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18				
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES												
REFORM(1, 1)	-191.	-475.	-1029.	-1791.	-2805.	-4980.	-7730.	-12593.	-15594.	-51643.		
REFORM(1, 2)	-284.	-434.	-607.	-679.	-729.	-697.	-477.	-626.	-374.	-244.		
REFORM(1, 3)	-12.	-3.	4.	23.	31.	48.	40.	86.	22.	31.		
REFORM(1, 4)	33.	49.	73.	90.	129.	126.	122.	156.	50.	0.		
TOTAL IN CLASS	-454.	-862.	-1559.	-2357.	-3374.	-5503.	-8045.	-12977.	-15895.	-51857.		
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT												
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 4)	-127.	-181.	-265.	-504.	-720.	-1337.	-2000.	-2830.	-3978.	-9287.		
TOTAL IN CLASS	-127.	-181.	-265.	-504.	-720.	-1337.	-2000.	-2830.	-3978.	-9287.		
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME												
REFORM(3, 1)	21.	52.	101.	159.	450.	840.	1926.	1383.	6632.	27101.		
REFORM(3, 2)	10.	20.	31.	42.	105.	182.	402.	284.	1355.	5450.		
REFORM(3, 3)	28.	54.	84.	114.	289.	503.	1109.	785.	3745.	15060.		
REFORM(3, 4)	1.	0.	0.	8.	186.	105.	268.	0.	718.	107.		
REFORM(3, 5)	-2.	-3.	-5.	-7.	-17.	-30.	-67.	-47.	-225.	-904.		
TOTAL IN CLASS	59.	123.	211.	316.	1012.	1600.	3639.	2405.	12225.	46814.		
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME												
REFORM(4, 1)	-19.	-34.	-54.	-73.	-89.	-104.	-106.	-101.	-72.	-32.		
REFORM(4, 2)	37.	33.	38.	43.	32.	51.	202.	431.	922.	0.		
REFORM(4, 3)	-16.	-21.	-27.	-36.	-35.	-57.	-126.	-211.	-233.	0.		
REFORM(4, 4)	-2.	-3.	-7.	-25.	-47.	-31.	-471.	0.	-1658.	0.		
REFORM(4, 5)	95.	157.	192.	306.	353.	438.	386.	325.	407.	375.		
REFORM(4, 6)	84.	135.	205.	327.	519.	809.	1291.	1629.	2435.	7445.		
REFORM(4, 7)	45.	72.	109.	175.	278.	433.	691.	872.	1303.	3984.		
REFORM(4, 8)	46.	84.	98.	176.	346.	467.	1401.	1068.	1123.	18619.		
TOTAL IN CLASS	268.	422.	554.	892.	1357.	2006.	3270.	4013.	4227.	30392.		
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME												
REFORM(5, 1)	-22.	-48.	-59.	-114.	-223.	-407.	-491.	-292.	-403.	-349.		
REFORM(5, 2)	-22.	-22.	-24.	-18.	-7.	-2.	-3.	-13.	-14.	-7.		
REFORM(5, 3)	173.	266.	383.	426.	541.	651.	666.	616.	504.	375.		
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 5)	-8.	-9.	-11.	-12.	-13.	-15.	-13.	-11.	-15.	-11.		
TOTAL IN CLASS	122.	186.	290.	282.	298.	227.	159.	300.	72.	9.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												

TABLE 1.6 (continued)

MALES, AGED 21 AND LESS

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	373.	630.	1067.	2274.	3677.	7345.	11848.	16687.	23955.	60164.
REFORM(6, 2)	42.	44.	63.	58.	69.	69.	47.	78.	37.	0.
TOTAL IN CLASS	415.	674.	1129.	2332.	3746.	7414.	11896.	16765.	23992.	60164.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	4.	4.	6.	21.	86.	50.	184.	4.	536.	39.
REFORM(7, 3)	1.	2.	2.	2.	2.	3.	3.	3.	3.	4.
REFORM(7, 4)	5.	6.	4.	4.	4.	3.	2.	0.	1.	6.
REFORM(7, 5)	-89.	-113.	-152.	-130.	170.	72.	1038.	-40.	3287.	197.
REFORM(7, 6)	8.	15.	16.	28.	39.	35.	40.	48.	16.	13.
TOTAL IN CLASS	-70.	-88.	-124.	-74.	301.	163.	1267.	15.	3842.	259.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	213.	274.	237.	887.	2620.	4569.	10186.	7690.	24484.	76494.
CURRENT TOTAL	2781.	4324.	6601.	10311.	15426.	26569.	40713.	63994.	79672.	218039.
NEW TOTAL	2995.	4598.	6838.	11198.	18046.	31139.	50899.	71684.	104156.	294533.
PERCENT CHANGE	7.7	6.3	3.6	8.6	17.0	17.2	25.0	12.0	30.7	35.1

TABLE 1.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 1

MALES, AGED 21 AND LESS

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	86	20401	-25923.7	-4036.1	140.7	-34.6	203.6	1.1
2	121	22988	-4249.1	33302.0	585.5	354.8	652.1	369.1
3	118	30571	11268.5	76354.7	2553.9	2368.7	2718.7	2417.1
4	101	35605	34641.2	123186.2	5587.2	5019.5	5750.9	5103.6
5	110	34533	60827.8	153720.4	9825.2	9389.6	10064.6	9561.8
6	88	25574	66017.5	140617.5	11526.2	11301.4	11793.3	11477.6
7	141	26387	94862.4	179264.9	17480.7	17300.7	17947.9	17597.7
8	112	12212	61925.2	108278.4	12422.0	12778.2	13014.8	13096.2
9	74	3558	22667.1	37561.7	4736.5	5053.6	5087.7	5277.3
10	104	4604	35716.0	60607.1	7730.8	8927.3	8928.7	9506.6
11	138	3617	36813.3	61668.8	8624.6	10102.0	10060.3	10901.4
12	74	2265	31573.6	50774.7	8381.3	9603.0	9793.7	10491.6
13	54	1328	24864.5	39024.1	7600.2	8450.5	8766.4	9151.6
14	84	977	25155.4	39989.4	8706.6	10383.5	10073.8	11011.8
15	58	407	14123.9	23788.8	5301.0	6788.1	6278.4	7380.7
16	29	216	11483.5	18495.9	4835.4	6244.1	5738.9	6748.4
17	23	43	3192.8	5477.0	1436.5	1982.9	1750.7	2193.2
18	12	14	1527.2	2318.0	788.3	957.6	895.9	1005.0
19	13	22	2737.5	5297.2	1327.3	1938.2	1752.8	2293.0
20	4	4	1150.5	2455.9	609.9	918.9	872.2	1178.3
TOTAL	1544	225326	510775.0	1158146.6	120199.9	129838.1	132145.4	136763.0

TABLE 2.1

FEMALES, AGED 21 AND LESS

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 2 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBER - - - - - OBTAINING LESS THAN					NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					- - - - - MORE THAN					NUMBER ADDED TO TAX ROLL
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50	50	50	50				
1	3770	15022	325	0	0	0	708	0	0	0	0	0	0	0	0	0	0	
2	1557	5298	4084	0	1712	2759	3506	376	1793	2047	502	1967	747	0	0	20	20	
3	261	1080	462	6954	245	496	5431	5460	0	502	896	747	95	0	0	20	20	
4	301	761	190	625	2854	3114	6752	190	896	896	200	200	200	0	0	6	6	
5	100	0	130	386	120	2520	3570	1090	85	338	20	66	66	0	0	0	0	
6	20	21	20	26	0	20	1246	20	1407	338	20	66	66	0	0	0	0	
7	0	0	41	45	103	282	615	1284	228	606	206	74	74	0	0	0	0	
8	0	0	0	40	0	1	388	4	301	206	350	81	81	0	0	0	0	
9	0	0	0	1	0	224	25	48	187	350	100	100	100	0	0	0	0	
10	1	0	0	0	0	3	1	10	180	212	212	73	73	0	0	0	0	
11	0	0	0	0	20	4	50	46	42	28	28	83	83	0	0	0	0	
12	0	0	0	0	1	4	1	6	0	128	128	95	95	0	0	0	0	
13	1	0	0	0	0	1	0	10	1	95	95	21	21	0	0	0	0	
14	0	0	0	0	0	0	4	0	3	8	8	29	29	0	0	0	0	
15	0	0	0	0	0	0	0	0	0	14	14	10	10	0	0	0	0	
16	0	0	0	0	0	0	0	0	0	1	1	17	17	0	0	0	0	
17	0	0	0	0	0	0	0	0	1	1	1	5	5	0	0	0	0	
18	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	6011	22182	5252	8077	5055	9428	22297	8545	5125	5552	3744	66						

TABLE 2.2
FEMALES, AGED 21 AND LESS

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 2

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE INCOME TAX PAID CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	ALL DIRECT TAXES OVER COMP. BASE CURRENT	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	TAXES PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	19825	543.	542.	1.	-0.	.006	-.000	-.000	93.4
2	25119	1570.	1568.	37.	27.	.029	.002	.017	93.4
3	21658	2602.	2593.	154.	143.	.065	.024	.055	94.9
4	16694	3668.	3652.	291.	289.	.085	.059	.079	93.4
5	8227	4610.	4587.	460.	455.	.106	.080	.099	93.9
6	3184	5963.	5908.	579.	469.	.110	.100	.124	85.8
7	3285	7192.	7122.	786.	729.	.121	.098	.116	86.6
8	1014	9287.	9097.	1109.	943.	.141	.110	.124	83.3
9	916	11239.	10850.	1219.	1492.	.145	.122	.146	77.5
10	395	14191.	13876.	1444.	1954.	.136	.112	.146	72.9
11	447	17639.	16873.	2007.	2558.	.162	.104	.170	75.3
12	123	22646.	21498.	2183.	3627.	.157	.119	.192	64.2
13	236	29794.	28278.	2933.	5266.	.162	.102	.207	62.2
14	123	42342.	39683.	5429.	7366.	.199	.104	.237	65.5
15	38	61557.	57485.	8389.	12050.	.211	.137	.272	63.5
16	24	83923.	76633.	12329.	19666.	.239	.146	.304	62.4
17	18	126611.	112735.	16312.	30552.	.240	.161	.325	59.0
18	7	172484.	164080.	28211.	50503.	.235	.145	.337	71.5
19	1	209079.	207578.	81374.	63658.	.424	.172	.447	.0
20	0	0.	0.	0.	94241.	.000	.392	.000	
ALL	101334	3006.	2970.	236.	305.	.093	.079	.092	88.8

TABLE 2.3

FEMALES, AGED 21 AND LESS

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 2
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	100026.	-1356.	0.	0.	0.
REFORM(1, 2)	7529.	-497.	0.	0.	0.
REFORM(1, 3)	4127.	-190.	0.	0.	0.
REFORM(1, 4)	2520.	44.	0.	0.	0.
TOTAL IN CLASS	114202.	-1999.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-1001.
TOTAL IN CLASS	0.	0.	0.	0.	-1001.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	4926.	-109.	0.	590.	0.
REFORM(3, 2)	582.	-116.	600.	300.	0.
REFORM(3, 3)	1657.	499.	0.	0.	0.
REFORM(3, 4)	26.	11.	0.	0.	0.
REFORM(3, 5)	-99.	-30.	0.	0.	0.
TOTAL IN CLASS	7091.	256.	600.	889.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-375.	0.
REFORM(4, 2)	694.	135.	0.	0.	0.
REFORM(4, 3)	-547.	-90.	0.	0.	0.
REFORM(4, 4)	-51.	-3.	0.	0.	0.
REFORM(4, 5)	9105.	1779.	0.	0.	0.
REFORM(4, 6)	3209.	779.	0.	0.	0.
REFORM(4, 7)	1717.	417.	0.	0.	0.
REFORM(4, 8)	4235.	923.	0.	0.	0.
TOTAL IN CLASS	18362.	3939.	0.	-375.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-385.	-94.	0.	0.	0.

TABLE 2.3 (continued)

FEMALES, AGED 21 AND LESS					
REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
REFORM(5, 2)	-5657.	-967.	0.	0.	0.
REFORM(5, 3)	4181.	788.	0.	0.	0.
REFORM(5, 4)	0.	-2115.	0.	0.	0.
REFORM(5, 5)	-1935.	-320.	0.	0.	0.
TOTAL IN CLASS	-3795.	-2709.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	16358.	4164.	0.	0.	-819.
REFORM(6, 2)	1162.	121.	0.	0.	0.
TOTAL IN CLASS	17520.	4285.	0.	0.	-819.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	74.	17.	0.	0.	0.
REFORM(7, 3)	644.	64.	0.	0.	0.
REFORM(7, 4)	3780.	455.	0.	0.	0.
REFORM(7, 5)	1104.	-471.	0.	0.	0.
REFORM(7, 6)	1208.	15.	0.	0.	0.
TOTAL IN CLASS	6810.	80.	0.	0.	0.
UNDISTRIBUTED AMOUNTS					
	0.	-2.	0.	0.	0.
TOTAL CHANGES					
CURRENT TOTAL	160190.	3851.	600.	514.	-1821.
NEW TOTAL	127551.	23888.	6535.	2678.	1821.
	287741.	27739.	7135.	3192.	-0.
PERCENT CHANGE	125.6	16.1	9.2	19.2	-100.0

TABLE 2.4

FEMALES, AGED 21 AND LESS

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 2 --
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-23.	-41.	14.	-94.	-118.	-65.	-119.	-76.	-76.	-39.
REFORM(1, 2)	0.	-29.	-74.	-92.	-63.	-14.	-86.	-21.	-20.	-8.
REFORM(1, 3)	0.	-10.	-61.	-60.	-33.	-11.	-15.	-2.	-3.	3.
REFORM(1, 4)	0.	0.	-1.	5.	5.	3.	5.	2.	0.	8.
TOTAL IN CLASS	-23.	-80.	-122.	-241.	-209.	-87.	-215.	-96.	-99.	-36.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-2.	-15.	-42.	-45.	-28.	-25.	-31.	-20.	-31.	-9.
REFORM(3, 2)	-0.	-3.	-10.	-13.	-9.	-8.	-10.	-8.	-14.	-5.
REFORM(3, 3)	0.	4.	14.	23.	18.	18.	24.	22.	43.	16.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-3.	-1.
TOTAL IN CLASS	-2.	-15.	-38.	-36.	-20.	-16.	-18.	-8.	-5.	1.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	8.	12.	14.	15.	9.	26.	14.	6.	3.
REFORM(4, 3)	0.	-8.	-8.	-10.	-12.	-5.	-12.	-6.	-2.	-1.
REFORM(4, 4)	0.	-1.	-0.	-1.	0.	-0.	0.	0.	0.	0.
REFORM(4, 5)	0.	133.	223.	281.	150.	191.	200.	92.	145.	77.
REFORM(4, 6)	0.	19.	32.	73.	76.	62.	84.	41.	56.	38.
REFORM(4, 7)	0.	10.	17.	39.	41.	33.	45.	22.	30.	20.
REFORM(4, 8)	0.	55.	88.	112.	61.	43.	76.	41.	52.	24.
TOTAL IN CLASS	0.	216.	364.	508.	331.	334.	418.	204.	288.	159.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-1.	-8.	-11.	-22.	-11.	-12.	-11.
REFORM(5, 2)	0.	-102.	-217.	-266.	-179.	-68.	-66.	-22.	-20.	-6.

Table 2.4 (continued)

REFORM	INCOME CLASSES						FEMALES, AGED 21 AND LESS			
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	21.	82.	198.	145.	79.	94.	53.	32.	17.
REFORM(5, 4)	0.	-472.	-608.	-468.	-260.	-93.	-79.	-22.	-59.	-17.
REFORM(5, 5)	0.	-40.	-77.	-86.	-52.	-21.	-21.	-7.	-7.	-3.
TOTAL IN CLASS	0.	-593.	-819.	-623.	-354.	-114.	-93.	-9.	-66.	-20.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	149.	250.	315.	170.	217.	238.	129.	245.	229.
REFORM(6, 2)	0.	1.	16.	24.	28.	10.	19.	5.	3.	4.
TOTAL IN CLASS	0.	150.	266.	339.	198.	227.	257.	134.	248.	232.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	0.	1.	1.	1.	1.	0.	1.	1.
REFORM(7, 3)	0.	16.	16.	14.	8.	3.	3.	1.	1.	0.
REFORM(7, 4)	0.	107.	121.	101.	58.	22.	19.	9.	8.	2.
REFORM(7, 5)	0.	-66.	-27.	-91.	-63.	-29.	-43.	-18.	-46.	-18.
REFORM(7, 6)	0.	-8.	0.	1.	4.	1.	2.	1.	0.	5.
TOTAL IN CLASS	0.	51.	110.	27.	8.	-3.	-18.	-7.	-35.	-10.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.	-0.
TOTAL CHANGES	-25.	-271.	-239.	-25.	-47.	342.	329.	218.	332.	327.
CURRENT TOTAL	23.	941.	3335.	4851.	3786.	1845.	2582.	1124.	1117.	570.
NEW TOTAL	-2.	670.	3096.	4825.	3739.	2187.	2912.	1342.	1449.	897.
PERCENT CHANGE	-107.1	-28.8	-7.2	-5	-1.2	18.5	12.7	19.4	29.7	57.3

TABLE 2.4 (continued)

FEMALES, AGED 21 AND LESS

REFORM	INCOME CLASSES				15	16	17	18	19	20
	11	12	13	14						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-83.	-31.	-111.	-162.	-84.	-80.	-88.	-61.	-19.	0.
REFORM(1, 2)	-30.	-12.	-25.	-12.	-3.	-3.	-2.	-1.	-0.	0.
REFORM(1, 3)	-0.	1.	-1.	1.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	7.	2.	5.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-107.	-41.	-133.	-171.	-86.	-82.	-90.	-62.	-19.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-14.	-1.	7.	27.	20.	30.	55.	14.	0.	0.
REFORM(3, 2)	-11.	-4.	-9.	-6.	-2.	-2.	-1.	-0.	-0.	0.
REFORM(3, 3)	47.	21.	56.	58.	30.	36.	56.	14.	0.	0.
REFORM(3, 4)	0.	0.	0.	1.	3.	2.	5.	0.	0.	0.
REFORM(3, 5)	-3.	-1.	-3.	-3.	-2.	-2.	-3.	-1.	-0.	0.
TOTAL IN CLASS	19.	14.	51.	76.	49.	64.	111.	27.	1.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	9.	4.	6.	2.	1.	0.	0.	2.	3.	0.
REFORM(4, 3)	-6.	-2.	-3.	-2.	-2.	-1.	-1.	-9.	-0.	0.
REFORM(4, 4)	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	96.	34.	75.	45.	15.	11.	9.	2.	0.	0.
REFORM(4, 6)	48.	23.	74.	54.	25.	25.	28.	18.	2.	0.
REFORM(4, 7)	26.	13.	40.	29.	13.	13.	15.	10.	1.	0.
REFORM(4, 8)	34.	34.	82.	82.	56.	26.	23.	35.	0.	0.
TOTAL IN CLASS	208.	105.	273.	210.	108.	75.	74.	58.	6.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-11.	-1.	-2.	-2.	-0.	-3.	0.	0.	0.	0.
REFORM(5, 2)	-9.	-1.	-4.	-4.	-1.	-0.	-0.	-0.	0.	0.
REFORM(5, 3)	28.	7.	10.	11.	6.	4.	0.	0.	1.	0.
REFORM(5, 4)	-18.	-3.	-9.	-6.	-1.	-1.	-1.	0.	0.	0.
REFORM(5, 5)	-3.	-0.	-2.	-1.	-0.	-0.	-0.	-0.	0.	0.
TOTAL IN CLASS	-13.	1.	-7.	-3.	3.	-0.	-1.	-0.	1.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 2.4 (continued)

REFORM	INCOME CLASSES		FEMALES, AGED 21 AND LESS							
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	293.	162.	520.	395.	200.	203.	260.	167.	22.	0.
REFORM(6, 2)	5.	1.	4.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	297.	163.	524.	396.	201.	204.	260.	167.	23.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	0.	4.	1.	1.	1.	2.	0.	0.	0.
REFORM(7, 3)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	4.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-24.	-6.	-24.	-23.	-2.	1.	8.	-1.	0.	0.
REFORM(7, 6)	2.	1.	2.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-16.	-3.	-17.	-19.	-1.	2.	11.	-0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	388.	239.	691.	489.	274.	263.	366.	189.	11.	-0.
NEW TOTAL	897.	469.	692.	668.	319.	296.	294.	197.	81.	0.
PERCENT CHANGE	1285.	508.	1383.	1157.	593.	559.	659.	387.	93.	0.
	43.2	89.1	99.9	73.2	86.1	88.9	124.5	95.9	14.0	-0.

TABLE 2.5

FEMALES, AGED 21 AND LESS

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 2
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-23.	-41.	14.	-94.	-118.	-65.	-119.	-76.	-76.	-39.
REFORM(1, 2)	0.	-29.	-74.	-92.	-63.	-14.	-86.	-21.	-20.	-8.
REFORM(1, 3)	0.	-10.	-61.	-60.	-33.	-11.	-15.	-2.	-3.	3.
REFORM(1, 4)	0.	0.	-1.	5.	5.	3.	5.	2.	0.	8.
TOTAL IN CLASS	-23.	-80.	-122.	-241.	-209.	-87.	-215.	-96.	-99.	-36.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-23.	-80.	-91.	-98.	-51.	-60.	-63.	-31.	-58.	-54.
TOTAL IN CLASS	-23.	-80.	-91.	-98.	-51.	-60.	-63.	-31.	-58.	-54.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-1.	-5.	-11.	-3.	2.	4.	7.	11.	28.	11.
REFORM(3, 2)	0.	1.	5.	9.	7.	7.	9.	8.	16.	6.
REFORM(3, 3)	0.	4.	14.	23.	18.	18.	24.	22.	43.	16.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-3.	-1.
TOTAL IN CLASS	-1.	-0.	8.	28.	25.	28.	38.	40.	84.	32.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-13.	-55.	-96.	-66.	-42.	-41.	-22.	-15.	-11.
REFORM(4, 2)	0.	8.	12.	14.	15.	9.	26.	14.	6.	3.
REFORM(4, 3)	0.	-8.	-8.	-10.	-12.	-5.	-12.	-6.	-2.	-1.
REFORM(4, 4)	0.	-1.	-0.	-1.	0.	-0.	0.	0.	0.	0.
REFORM(4, 5)	0.	133.	223.	281.	150.	191.	200.	92.	145.	77.
REFORM(4, 6)	0.	19.	32.	73.	76.	62.	84.	41.	56.	38.
REFORM(4, 7)	0.	10.	17.	39.	41.	33.	45.	22.	30.	20.
REFORM(4, 8)	0.	55.	88.	112.	61.	43.	76.	41.	52.	24.
TOTAL IN CLASS	-2.	203.	309.	413.	265.	292.	378.	183.	273.	149.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-1.	-8.	-11.	-22.	-11.	-12.	-11.
REFORM(5, 2)	0.	-102.	-217.	-266.	-179.	-68.	-66.	-22.	-20.	-6.

TABLE 2.5 (continued)

REFORM	INCOME CLASSES										FEMALES, AGED 21 AND LESS	
	1	2	3	4	5	6	7	8	9	10		
REFORM(5, 3)	0.	21.	82.	198.	145.	79.	94.	53.	32.	17.		
REFORM(5, 4)	0.	-472.	-608.	-468.	-260.	-93.	-79.	-22.	-59.	-17.		
REFORM(5, 5)	0.	-40.	-77.	-86.	-52.	-21.	-21.	-7.	-7.	-3.		
TOTAL IN CLASS	0.	-593.	-819.	-623.	-354.	-114.	-93.	-9.	-66.	-20.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												
REFORM(6, 1)	-18.	83.	176.	235.	128.	168.	187.	104.	197.	185.		
REFORM(6, 2)	0.	1.	16.	24.	28.	10.	19.	5.	3.	4.		
TOTAL IN CLASS	-18.	84.	191.	259.	156.	178.	206.	108.	200.	188.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	0.	1.	0.	1.	1.	1.	1.	0.	1.	1.		
REFORM(7, 3)	0.	16.	16.	14.	8.	3.	3.	1.	1.	0.		
REFORM(7, 4)	0.	107.	121.	101.	58.	22.	19.	9.	8.	2.		
REFORM(7, 5)	0.	-66.	-27.	-91.	-63.	-29.	-43.	-18.	-46.	-18.		
REFORM(7, 6)	0.	-8.	0.	1.	4.	1.	2.	1.	0.	5.		
TOTAL IN CLASS	0.	51.	110.	27.	8.	-3.	-18.	-7.	-35.	-10.		
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.	-0.		
TOTAL CHANGES	-68.	-416.	-413.	-236.	-160.	234.	231.	188.	300.	249.		
CURRENT TOTAL	66.	1129.	3641.	5221.	4015.	2087.	2867.	1326.	1489.	761.		
NEW TOTAL	-2.	713.	3227.	4985.	3855.	2322.	3098.	1513.	1790.	1011.		
PERCENT CHANGE	-103.3	-36.8	-11.3	-4.5	-4.0	11.2	8.0	14.1	20.2	32.8		

TABLE 2.5 (continued)

FEMALES, AGED 21 AND LESS

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	239.	133.	438.	340.	174.	179.	230.	149.	20.	0.
REFORM(6, 2)	5.	1.	4.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	243.	135.	442.	341.	174.	179.	230.	149.	20.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	0.	4.	1.	1.	1.	2.	0.	0.	0.
REFORM(7, 3)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	4.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-24.	-6.	-24.	-23.	-2.	1.	8.	-1.	0.	0.
REFORM(7, 6)	2.	1.	2.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-16.	-3.	-17.	-19.	-1.	2.	11.	-0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	347.	210.	597.	447.	254.	252.	362.	162.	6.	-0.
CURRENT TOTAL	1275.	437.	1142.	1035.	493.	481.	547.	284.	89.	0.
NEW TOTAL	1621.	648.	1738.	1482.	747.	733.	909.	446.	94.	0.
PERCENT CHANGE	27.2	48.1	52.3	43.2	51.4	52.3	66.1	57.2	6.3	-0.

TABLE 2.6

FEMALES, AGED 21 AND LESS

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 2 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-2.	1.	-6.	-14.	-20.	-36.	-75.	-83.	-98.
REFORM(1, 2)	0.	-1.	-3.	-6.	-8.	-4.	-26.	-20.	-22.	-21.
REFORM(1, 3)	0.	0.	-3.	-4.	-4.	-3.	-5.	-2.	-3.	9.
REFORM(1, 4)	0.	0.	-0.	0.	1.	1.	2.	2.	0.	20.
TOTAL IN CLASS	-1.	-3.	-6.	-14.	-25.	-27.	-66.	-95.	-108.	-90.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-3.	-4.	-6.	-6.	-19.	-19.	-31.	-63.	-136.
TOTAL IN CLASS	-1.	-3.	-4.	-6.	-6.	-19.	-19.	-31.	-63.	-136.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-0.	-0.	-0.	0.	1.	2.	11.	30.	28.
REFORM(3, 2)	0.	0.	0.	1.	1.	2.	3.	8.	17.	15.
REFORM(3, 3)	0.	0.	1.	1.	2.	6.	7.	22.	47.	39.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-3.	-2.
TOTAL IN CLASS	-0.	-0.	0.	2.	3.	9.	12.	40.	92.	80.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-1.	-3.	-6.	-8.	-13.	-12.	-21.	-16.	-27.
REFORM(4, 2)	0.	0.	1.	1.	2.	3.	8.	13.	7.	9.
REFORM(4, 3)	0.	-0.	-0.	-1.	-1.	-2.	-4.	-6.	-2.	-3.
REFORM(4, 4)	0.	-0.	-0.	-0.	0.	-0.	0.	0.	0.	-3.
REFORM(4, 5)	0.	5.	10.	17.	18.	60.	61.	91.	158.	104.
REFORM(4, 6)	0.	0.	1.	4.	9.	20.	26.	41.	62.	95.
REFORM(4, 7)	0.	0.	1.	2.	5.	10.	14.	22.	33.	51.
REFORM(4, 8)	0.	2.	4.	7.	7.	14.	23.	41.	57.	61.
TOTAL IN CLASS	-0.	8.	14.	25.	32.	92.	115.	180.	298.	376.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-1.	-3.	-7.	-11.	-13.	-27.
REFORM(5, 2)	0.	-4.	-10.	-16.	-22.	-22.	-20.	-22.	-22.	-16.
REFORM(5, 3)	0.	0.	4.	12.	18.	25.	29.	52.	35.	42.

TABLE 2.6 (continued)

FEMALES, AGED 21 AND LESS

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-187.	-255.	-471.	-1315.	-2204.	-3318.	-4883.	-8781.	-18924.	0.
REFORM(1, 2)	-66.	-100.	-108.	-102.	-79.	-132.	-115.	-144.	-2.	0.
REFORM(1, 3)	-1.	8.	-6.	8.	4.	24.	21.	31.	50.	0.
REFORM(1, 4)	15.	16.	22.	18.	9.	16.	4.	0.	180.	0.
TOTAL IN CLASS	-239.	-331.	-562.	-1390.	-2271.	-3411.	-4973.	-8895.	-18696.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-148.	-281.	-422.	-545.	-847.	-1243.	-2022.	-3292.	-3398.	0.
TOTAL IN CLASS	-148.	-281.	-422.	-545.	-847.	-1243.	-2022.	-3292.	-3398.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	96.	178.	281.	657.	1201.	2445.	5329.	3428.	615.	0.
REFORM(3, 2)	39.	62.	87.	172.	287.	549.	1124.	702.	126.	0.
REFORM(3, 3)	105.	168.	238.	472.	788.	1511.	3103.	1940.	348.	0.
REFORM(3, 4)	0.	0.	1.	9.	78.	86.	272.	0.	0.	0.
REFORM(3, 5)	-6.	-10.	-14.	-28.	-47.	-91.	-186.	-116.	-21.	0.
TOTAL IN CLASS	234.	398.	592.	1282.	2307.	4499.	9641.	5955.	1069.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-14.	-9.	-10.	-14.	-15.	-21.	0.	0.	0.	0.
REFORM(4, 2)	20.	32.	24.	17.	32.	0.	17.	264.	2922.	0.
REFORM(4, 3)	-13.	-15.	-14.	-18.	-46.	-26.	-44.	-1298.	-29.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	214.	273.	319.	369.	391.	447.	480.	354.	371.	0.
REFORM(4, 6)	108.	191.	313.	441.	649.	1043.	1578.	2577.	1833.	0.
REFORM(4, 7)	58.	102.	168.	236.	347.	558.	845.	1379.	981.	0.
REFORM(4, 8)	77.	273.	346.	663.	1473.	1096.	1256.	4957.	61.	0.
TOTAL IN CLASS	451.	847.	1145.	1693.	2832.	3098.	4131.	8233.	6139.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-24.	-7.	-7.	-18.	-11.	-133.	0.	0.	0.	0.
REFORM(5, 2)	-20.	-9.	-19.	-34.	-28.	-9.	-23.	-14.	0.	0.
REFORM(5, 3)	62.	54.	41.	88.	160.	185.	20.	5.	700.	0.
REFORM(5, 4)	-40.	-24.	-37.	-48.	-23.	-33.	-36.	0.	0.	0.
REFORM(5, 5)	-8.	-4.	-6.	-11.	-9.	-11.	-8.	-5.	0.	0.
TOTAL IN CLASS	-29.	10.	-29.	-23.	89.	-1.	-47.	-14.	700.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 2.6 (continued)

FEMALES, AGED 21 AND LESS

REFORM	INCOME CLASSES			FEMALES, AGED 21 AND LESS						
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	534.	1085.	1856.	2762.	4577.	7453.	12776.	21217.	19628.	0.
REFORM(6, 2)	11.	9.	18.	11.	9.	10.	5.	4.	121.	0.
TOTAL IN CLASS	544.	1094.	1874.	2773.	4586.	7464.	12781.	21220.	19749.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	2.	16.	11.	36.	36.	110.	6.	0.	0.
REFORM(7, 3)	1.	1.	2.	2.	2.	2.	3.	3.	1.	0.
REFORM(7, 4)	8.	7.	6.	7.	6.	9.	5.	6.	0.	0.
REFORM(7, 5)	-53.	-48.	-104.	-184.	-62.	23.	456.	-84.	0.	0.
REFORM(7, 6)	6.	12.	10.	8.	3.	15.	11.	15.	0.	0.
TOTAL IN CLASS	-37.	-27.	-70.	-155.	-15.	86.	585.	-55.	1.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	775.	1711.	2528.	3634.	6680.	10492.	20097.	23153.	5563.	-0.
CURRENT TOTAL	2851.	3555.	4838.	8417.	12986.	20060.	30405.	40505.	88678.	0.
NEW TOTAL	3627.	5266.	7366.	12050.	19666.	30552.	50503.	63658.	94241.	0.
PERCENT CHANGE	27.2	48.1	52.3	43.2	51.4	52.3	66.1	57.2	6.3	-0.

TABLE 2.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 2

FEMALES, AGED 21 AND LESS

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	55	19825	-11336.3	9796.3	23.4	-1.7	65.7	.1
2	73	25119	6088.8	37241.0	941.2	670.0	1129.5	726.6
3	59	21658	24225.9	53044.4	3335.2	3095.7	3640.6	3282.7
4	55	16694	31557.7	57561.9	4850.7	4825.4	5221.4	5080.9
5	46	8227	22662.1	35666.5	3785.8	3739.2	4015.0	3921.2
6	25	3184	10563.0	17621.9	1845.0	2186.9	2087.3	2363.8
7	48	3285	13868.2	22325.0	2582.5	2911.5	2867.4	3138.5
8	23	1014	5843.6	8959.4	1124.3	1342.5	1325.9	1535.0
9	26	916	5916.9	9929.2	1116.9	1449.0	1489.3	1804.6
10	28	395	2887.6	5322.8	570.2	896.8	761.2	1021.3
11	43	447	4454.2	7668.8	897.1	1284.8	1274.6	1627.3
12	26	123	1319.5	2728.7	268.5	507.7	437.3	648.8
13	33	236	3103.9	6868.6	692.1	1383.3	1141.7	1740.9
14	21	123	2633.6	5101.4	667.8	1156.8	1035.3	1483.9
15	11	38	1138.1	2303.4	318.8	593.1	493.5	747.9
16	9	24	943.0	1980.6	295.9	558.8	481.4	733.7
17	7	18	942.7	2234.0	253.6	659.3	547.3	909.0
18	5	7	593.3	1178.4	197.5	386.8	283.5	445.6
19	1	1	145.0	208.6	81.4	92.7	88.7	94.2
20	0	0	.0	.0	.0	.0	.0	.0
TOTAL	594	101334	127550.9	287741.0	23887.9	27738.7	28386.5	31306.0

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 3 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					NUMBER THAN ADDED TO TAX ROLL	
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	25/50
1	4466	198228	0	0	0	0	4426	0	0
2	2090	43503	73455	53630	0	0	5562	0	0
3	916	27869	8146	77556	0	0	1071	0	0
4	731	9484	16887	13899	24122	39848	1426	0	20
5	221	40	2944	19798	14337	112746	19009	161	40
6	45	0	122	5842	14402	20974	5847	550	20
7	0	0	60	1885	8854	1227	7213	131	0
8	0	0	0	82	648	884	1031	22	1
9	0	0	2	80	54	109	73	25	0
10	1	0	1	2	22	126	81	39	0
11	0	0	1	2	1	7	72	29	31
12	0	0	0	0	10	3	9	12	1
13	0	0	0	0	1	5	9	14	77
14	0	0	0	0	0	2	3	6	21
15	0	0	0	0	0	0	0	0	21
16	0	0	0	0	0	0	2	0	15
17	0	0	0	0	0	0	0	1	4
18	0	0	0	0	0	0	0	0	8
19	0	0	0	0	0	0	0	0	1
20	0	0	0	0	0	0	0	0	1
TOTAL	8470	279124	101618	172776	82404	222398	45834	990	223
									160
									0

TABLE 3.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 3

INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME COMP. MODIFIED DEF. COMP. DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	207120	571.	1.	1.	.001	.001	103.5
2	178240	1495.	42.	42.	.028	.028	103.0
3	179528	2460.	149.	149.	.061	.060	101.7
4	169550	3506.	298.	298.	.085	.085	100.2
5	108673	4526.	450.	452.	.100	.100	99.1
6	47863	5550.	628.	630.	.114	.113	98.3
7	19390	6853.	886.	892.	.130	.129	97.2
8	2860	8984.	1350.	1389.	.155	.151	94.1
9	343	11281.	1635.	1761.	.156	.145	90.4
10	272	13900.	2095.	2344.	.169	.152	86.1
11	195	16946.	2646.	3058.	.180	.158	76.1
12	142	22982.	2185.	4109.	.179	.104	71.8
13	97	28897.	3609.	5633.	.195	.134	73.2
14	42	46849.	7064.	10446.	.223	.161	66.9
15	19	61368.	7938.	14505.	.236	.146	67.2
16	14	83609.	12780.	21488.	.257	.171	67.4
17	5	123889.	25008.	37492.	.303	.224	67.9
18	1	177734.	31696.	50472.	.284	.197	59.5
19	0	0.	0.	0.	.000	.000	.0
20	1	316447.	53038.	102182.	.323	.204	69.3
ALL	914355	2580.	205.	208.	.080	.080	100.0

TABLE 3.3

MALES, AGED 22-25

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 3
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	905107.	-5429.	0.	0.	0.
REFORM(1, 2)	154128.	-9187.	0.	0.	0.
REFORM(1, 3)	58140.	-5365.	0.	0.	0.
REFORM(1, 4)	29974.	-146.	0.	0.	0.
TOTAL IN CLASS	1147349.	-20127.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-418.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	2259.	-16.	0.	270.	0.
REFORM(3, 2)	267.	-49.	275.	138.	0.
REFORM(3, 3)	760.	240.	0.	0.	0.
REFORM(3, 4)	8.	3.	0.	0.	0.
REFORM(3, 5)	-46.	-14.	0.	0.	0.
TOTAL IN CLASS	3248.	163.	275.	408.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-1858.	0.
REFORM(4, 2)	864.	140.	0.	0.	0.
REFORM(4, 3)	-813.	-101.	0.	0.	0.
REFORM(4, 4)	-167.	-18.	0.	0.	0.
REFORM(4, 5)	2846.	507.	0.	0.	0.
REFORM(4, 6)	12009.	2463.	0.	0.	0.
REFORM(4, 7)	6426.	1318.	0.	0.	0.
REFORM(4, 8)	372.	107.	0.	0.	0.
TOTAL IN CLASS	21537.	4417.	0.	-1858.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-6696.	-1415.	0.	0.	0.

TABLE 3.3 (continued)

MALES, AGED 22-25	REFORM	PERSONAL INCOME TAX		CORPORATE INCOME TAX		GIFT TAX
		BASE	TAX	BASE	TAX	
	REFORM(5, 2)	-60426.	-9540.	0.	0.	0.
	REFORM(5, 3)	36213.	6750.	0.	0.	0.
	REFORM(5, 4)	0.	0.	0.	0.	0.
	REFORM(5, 5)	-19944.	-3054.	0.	0.	0.
	TOTAL IN CLASS	-50854.	-7259.	0.	0.	0.
	6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
	REFORM(6, 1)	7096.	1755.	0.	0.	-342.
	REFORM(6, 2)	20239.	2449.	0.	0.	0.
	TOTAL IN CLASS	27335.	4204.	0.	0.	-342.
	7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
	REFORM(7, 1)	0.	0.	0.	0.	0.
	REFORM(7, 2)	1605.	209.	0.	0.	0.
	REFORM(7, 3)	5897.	521.	0.	0.	0.
	REFORM(7, 4)	36408.	4169.	0.	0.	0.
	REFORM(7, 5)	24081.	-13967.	0.	0.	0.
	REFORM(7, 6)	8101.	12.	0.	0.	0.
	TOTAL IN CLASS	76093.	-9055.	0.	0.	0.
	UNDISTRIBUTED AMOUNTS	0.	-14.	0.	0.	0.
	TOTAL CHANGES	1224709.	-27671.	275.	-1450.	-761.
	CURRENT TOTAL	1017431.	187885.	2998.	1228.	761.
	NEW TOTAL	2242140.	160213.	3273.	-222.	0.
	PERCENT CHANGE	120.4	-14.7	9.2	-118.1	-100.0

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 3
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-111.	-572.	13.	-922.	-1299.	-1032.	-821.	-232.	-35.	-40.
REFORM(1, 2)	-11.	-512.	-960.	-2424.	-2161.	-1720.	-1152.	-249.	-51.	-65.
REFORM(1, 3)	0.	-69.	-556.	-1823.	-1706.	-792.	-372.	-37.	-5.	-5.
REFORM(1, 4)	0.	0.	-6.	-17.	-132.	-12.	9.	3.	4.	2.
TOTAL IN CLASS	-122.	-953.	-1509.	-5186.	-5298.	-3556.	-2335.	-516.	-88.	-107.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-13.	-15.	-15.	-20.	-12.	-11.	-7.	-1.	-3.
REFORM(3, 2)	-0.	-3.	-3.	-4.	-6.	-4.	-4.	-3.	-1.	-1.
REFORM(3, 3)	0.	3.	5.	8.	13.	9.	8.	7.	2.	4.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-0.	-13.	-14.	-12.	-14.	-8.	-7.	-3.	-0.	-1.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	9.	17.	28.	24.	13.	22.	10.	2.	5.
REFORM(4, 3)	0.	-10.	-16.	-27.	-19.	-9.	-9.	-3.	-1.	-2.
REFORM(4, 4)	0.	-4.	-0.	-7.	-0.	-2.	-0.	-0.	-1.	-1.
REFORM(4, 5)	0.	64.	61.	60.	56.	66.	35.	48.	0.	3.
REFORM(4, 6)	0.	9.	10.	400.	803.	610.	383.	95.	14.	15.
REFORM(4, 7)	0.	5.	5.	214.	429.	526.	205.	51.	7.	8.
REFORM(4, 8)	0.	11.	12.	-13.	8.	7.	9.	8.	0.	-0.
TOTAL IN CLASS	0.	84.	89.	654.	1301.	1010.	646.	209.	22.	28.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-11.	-351.	-528.	-390.	-90.	-12.	-10.
REFORM(5, 2)	0.	-837.	-1806.	-3074.	-2403.	-991.	-360.	-49.	-5.	-5.

MALES, AGED 22-25

TABLE 3.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	21.	721.	2165.	1973.	1103.	557.	115.	16.	27.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-311.	-620.	-940.	-697.	-320.	-135.	-21.	-3.	-2.
TOTAL IN CLASS	0.	-1128.	-1706.	-1860.	-1479.	-736.	-329.	-46.	-4.	10.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	72.	69.	67.	65.	119.	172.	147.	57.	81.
REFORM(6, 2)	0.	4.	124.	546.	918.	526.	281.	33.	7.	6.
TOTAL IN CLASS	0.	75.	193.	613.	983.	645.	453.	180.	65.	87.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	61.	53.	38.	25.	19.	8.	1.	1.	0.
REFORM(7, 3)	0.	97.	125.	144.	91.	41.	18.	3.	0.	0.
REFORM(7, 4)	0.	771.	974.	1123.	779.	350.	139.	22.	2.	2.
REFORM(7, 5)	0.	-4105.	-4084.	-2521.	-1557.	-1076.	-465.	-70.	-38.	-11.
REFORM(7, 6)	0.	3.	-11.	-2.	-4.	16.	7.	1.	1.	0.
TOTAL IN CLASS	0.	-3172.	-2943.	-1217.	-665.	-650.	-292.	-43.	-34.	-8.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-14.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-122.	-5106.	-5906.	-7008.	-5172.	-3295.	-1865.	-219.	-38.	9.
CURRENT TOTAL	122.	7413.	26683.	50459.	48946.	30076.	17183.	3860.	561.	570.
NEW TOTAL	-0.	2306.	20777.	43450.	43774.	26781.	15318.	3642.	522.	579.
PERCENT CHANGE	-100.1	-68.9	-22.1	-13.9	-10.6	-11.0	-10.9	-5.7	-6.9	1.6

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-51.	-45.	-65.	-68.	-42.	-49.	-33.	-9.	0.	-18.
REFORM(1, 2)		-19.	-15.	-23.	-14.	-6.	-3.	-1.	-0.	0.	-0.
REFORM(1, 3)		-1.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)		1.	0.	1.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS		-70.	-59.	-87.	-80.	-48.	-52.	-33.	-9.	0.	-18.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-1.	-2.	4.	12.	17.	21.	13.	4.	0.	14.
REFORM(3, 2)		-1.	-8.	-5.	-2.	-2.	0.	-0.	-0.	0.	-0.
REFORM(3, 3)		4.	42.	31.	22.	25.	26.	14.	4.	0.	13.
REFORM(3, 4)		0.	0.	2.	0.	0.	1.	0.	0.	0.	0.
REFORM(3, 5)		-0.	-3.	-2.	-1.	-2.	-2.	-1.	-0.	0.	-1.
TOTAL IN CLASS		2.	29.	30.	31.	39.	45.	26.	8.	0.	26.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)		4.	2.	1.	1.	0.	1.	2.	0.	0.	0.
REFORM(4, 3)		-2.	-1.	-1.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 4)		0.	-2.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)		24.	31.	27.	14.	8.	6.	2.	0.	0.	0.
REFORM(4, 6)		23.	24.	21.	21.	11.	12.	6.	3.	0.	2.
REFORM(4, 7)		12.	13.	11.	11.	6.	7.	3.	1.	0.	1.
REFORM(4, 8)		13.	7.	13.	12.	9.	7.	3.	2.	0.	1.
TOTAL IN CLASS		74.	74.	73.	58.	34.	33.	16.	7.	0.	5.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		-8.	-2.	-4.	-5.	-2.	-1.	-1.	0.	0.	0.
REFORM(5, 2)		-3.	-2.	-2.	-1.	-0.	-0.	-0.	-0.	0.	0.
REFORM(5, 3)		23.	8.	10.	7.	2.	1.	1.	0.	0.	0.
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)		-2.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.	0.
TOTAL IN CLASS		10.	3.	3.	2.	-0.	-0.	0.	-0.	0.	0.

TABLE 3.5

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 3
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-111.	-572.	13.	-922.	-1299.	-1032.	-821.	-232.	-35.	-40.
REFORM(1, 2)	-11.	-312.	-960.	-2424.	-2161.	-1720.	-1152.	-249.	-51.	-65.
REFORM(1, 3)	0.	-69.	-556.	-1823.	-1706.	-792.	-372.	-37.	-5.	-5.
REFORM(1, 4)	0.	0.	-6.	-17.	-132.	-12.	9.	3.	4.	2.
TOTAL IN CLASS	-122.	-953.	-1509.	-5186.	-5298.	-3556.	-2335.	-516.	-88.	-107.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-17.	-37.	-28.	-22.	-18.	-20.	-33.	-37.	-18.	-24.
TOTAL IN CLASS	-17.	-37.	-28.	-22.	-18.	-20.	-33.	-37.	-18.	-24.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-5.	-5.	-1.	2.	2.	2.	3.	1.	2.
REFORM(3, 2)	0.	1.	2.	3.	5.	3.	3.	3.	1.	3.
REFORM(3, 3)	0.	3.	5.	8.	13.	9.	8.	7.	2.	4.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-0.	-0.	1.	10.	19.	14.	13.	12.	3.	7.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-19.	-75.	-202.	-534.	-578.	-302.	-124.	-12.	-1.	-4.
REFORM(4, 2)	0.	9.	17.	28.	24.	13.	22.	10.	2.	5.
REFORM(4, 3)	0.	-10.	-16.	-27.	-19.	-9.	-9.	-3.	-1.	-2.
REFORM(4, 4)	0.	-4.	-0.	-7.	-0.	-2.	-0.	-0.	-1.	-1.
REFORM(4, 5)	0.	64.	61.	60.	56.	66.	35.	48.	0.	3.
REFORM(4, 6)	0.	9.	10.	400.	803.	610.	383.	95.	14.	15.
REFORM(4, 7)	0.	5.	5.	214.	429.	520.	205.	51.	7.	8.
REFORM(4, 8)	0.	11.	12.	-13.	8.	7.	9.	8.	0.	-0.
TOTAL IN CLASS	-19.	9.	-114.	120.	723.	708.	521.	197.	21.	24.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-11.	-351.	-528.	-390.	-90.	-12.	-10.
REFORM(5, 2)	0.	-837.	-1806.	-3074.	-2403.	-991.	-360.	-49.	-5.	-5.

TABLE 3.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	21.	721.	2165.	1973.	1103.	557.	115.	16.	27.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-311.	-620.	-940.	-697.	-320.	-135.	-21.	-3.	-2.
TOTAL IN CLASS	0.	-1128.	-1706.	-1860.	-1479.	-736.	-329.	-46.	-4.	10.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-14.	42.	46.	49.	50.	103.	145.	116.	42.	62.
REFORM(6, 2)	0.	4.	124.	546.	918.	526.	281.	33.	7.	6.
TOTAL IN CLASS	-14.	45.	170.	595.	968.	629.	426.	149.	50.	67.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	61.	53.	38.	25.	19.	8.	1.	1.	0.
REFORM(7, 3)	0.	97.	125.	144.	91.	41.	18.	3.	0.	0.
REFORM(7, 4)	0.	771.	974.	1123.	779.	350.	139.	22.	2.	2.
REFORM(7, 5)	0.	-4105.	-4084.	-2521.	-1557.	-1076.	-465.	-70.	-38.	-11.
REFORM(7, 6)	0.	3.	-11.	-2.	-4.	16.	7.	1.	1.	0.
TOTAL IN CLASS	0.	-3172.	-2943.	-1217.	-665.	-650.	-292.	-43.	-34.	-8.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	-0.	-0.	-14.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-173.	-5235.	-6143.	-7561.	-5749.	-3611.	-2029.	-283.	-70.	-31.
CURRENT TOTAL	154.	7518.	26781.	50565.	49080.	30177.	17303.	3974.	604.	638.
NEW TOTAL	-19.	2283.	20637.	43004.	43330.	26566.	15273.	3691.	534.	607.
PERCENT CHANGE	-112.6	-69.6	-22.9	-15.0	-11.7	-12.0	-11.7	-7.1	-11.5	-4.8

TABLE 3.5 (continued) MALES, AGED 22-25

REFORM	INCOME CLASSES										18	19	20
	11	12	13	14	15	16	17						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)	-51.	-45.	-65.	-68.	-42.	-49.	-33.	-9.	0.	-18.			
REFORM(1, 2)	-19.	-15.	-23.	-14.	-6.	-3.	-1.	-0.	0.	-0.			
REFORM(1, 3)	-1.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(1, 4)	1.	0.	1.	1.	0.	0.	0.	0.	0.	0.			
TOTAL IN CLASS	-70.	-59.	-87.	-80.	-48.	-52.	-33.	-9.	0.	-18.			
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 4)	-31.	-33.	-26.	-28.	-15.	-16.	-9.	-3.	0.	-4.			
TOTAL IN CLASS	-31.	-33.	-26.	-28.	-15.	-16.	-9.	-3.	0.	-4.			
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)	4.	45.	37.	32.	39.	42.	23.	7.	0.	23.			
REFORM(3, 2)	2.	15.	11.	8.	9.	9.	5.	1.	0.	5.			
REFORM(3, 3)	4.	42.	31.	22.	25.	26.	14.	4.	0.	13.			
REFORM(3, 4)	0.	0.	2.	0.	0.	1.	0.	0.	0.	0.			
REFORM(3, 5)	-0.	-3.	-2.	-1.	-2.	-2.	-1.	-0.	0.	-1.			
TOTAL IN CLASS	10.	100.	79.	61.	71.	76.	41.	12.	0.	40.			
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)	-1.	-1.	-1.	-1.	-0.	-0.	-0.	0.	0.	0.			
REFORM(4, 2)	4.	2.	1.	1.	0.	1.	2.	0.	0.	0.			
REFORM(4, 3)	-2.	-1.	-1.	-0.	-0.	-0.	0.	0.	0.	0.			
REFORM(4, 4)	0.	-2.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(4, 5)	24.	31.	27.	14.	8.	6.	2.	0.	0.	0.			
REFORM(4, 6)	23.	24.	21.	21.	11.	12.	6.	3.	0.	2.			
REFORM(4, 7)	12.	13.	11.	11.	6.	7.	3.	1.	0.	1.			
REFORM(4, 8)	13.	7.	13.	12.	9.	7.	3.	2.	0.	1.			
TOTAL IN CLASS	73.	73.	71.	57.	34.	33.	16.	7.	0.	5.			
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)	-8.	-2.	-4.	-5.	-2.	-1.	-1.	0.	0.	0.			
REFORM(5, 2)	-3.	-2.	-2.	-1.	-0.	-0.	-0.	-0.	0.	0.			
REFORM(5, 3)	23.	8.	10.	7.	2.	1.	1.	0.	0.	0.			
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(5, 5)	-2.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.	0.			
TOTAL IN CLASS	10.	3.	3.	2.	-0.	-0.	0.	-0.	0.	0.			
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													

MALES, AGED 22-25

TABLE 3.5 (continued)

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	112.	134.	113.	141.	81.	91.	55.	22.	0.	24.
REFORM(6, 2)	2.	1.	1.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	113.	134.	115.	142.	81.	91.	55.	22.	0.	24.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-2.	-17.	-12.	-5.	-2.	-1.	-1.	-0.	0.	-0.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	1.	-14.	-9.	-4.	-2.	-1.	-1.	-0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	106.	204.	145.	150.	122.	132.	69.	29.	-0.	47.
CURRENT TOTAL	596.	583.	546.	439.	276.	301.	187.	50.	0.	102.
NEW TOTAL	702.	788.	691.	589.	397.	432.	256.	79.	0.	149.
PERCENT CHANGE	17.8	35.0	26.5	34.2	44.1	43.7	36.8	56.5	-0	46.1

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 3 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-3.	0.	-5.	-12.	-22.	-42.	-81.	-102.	-146.
REFORM(1, 2)	-0.	-2.	-5.	-14.	-20.	-36.	-59.	-87.	-150.	-238.
REFORM(1, 3)	0.	-0.	-3.	-11.	-16.	-17.	-19.	-13.	-15.	-18.
REFORM(1, 4)	0.	0.	-0.	-0.	-1.	-0.	0.	1.	11.	6.
TOTAL IN CLASS	-1.	-5.	-8.	-31.	-49.	-74.	-120.	-180.	-256.	-395.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-0.	-0.	-0.	-0.	-0.	-2.	-13.	-53.	-89.
TOTAL IN CLASS	-0.	-0.	-0.	-0.	-0.	-0.	-2.	-13.	-53.	-89.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-0.	-0.	-0.	0.	0.	0.	1.	3.	9.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	1.	2.	5.
REFORM(3, 3)	0.	0.	0.	0.	0.	0.	0.	2.	5.	14.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-0.	-0.	0.	0.	0.	0.	1.	4.	9.	27.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-1.	-3.	-5.	-6.	-6.	-4.	-4.	-14.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	1.	3.	6.	17.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-2.	-8.
REFORM(4, 4)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-3.	-3.
REFORM(4, 5)	0.	0.	0.	0.	1.	1.	2.	17.	0.	13.
REFORM(4, 6)	0.	0.	0.	2.	7.	13.	20.	33.	41.	55.
REFORM(4, 7)	0.	0.	0.	1.	4.	7.	11.	18.	22.	30.
REFORM(4, 8)	0.	0.	0.	-0.	0.	0.	0.	3.	0.	-0.
TOTAL IN CLASS	-0.	0.	-1.	1.	7.	15.	27.	69.	60.	89.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-3.	-11.	-20.	-32.	-34.	-38.
REFORM(5, 2)	0.	-5.	-10.	-18.	-22.	-21.	-19.	-17.	-15.	-15.
REFORM(5, 3)	0.	0.	4.	13.	18.	23.	29.	40.	47.	100.

MALES, AGED 22-25

TABLE 3.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-2.	-3.	-6.	-6.	-7.	-7.	-7.	-7.	-8.
TOTAL IN CLASS	0.	-6.	-10.	-11.	-14.	-15.	-17.	-16.	-10.	37.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	0.	0.	0.	0.	2.	7.	41.	124.	226.
REFORM(6, 2)	0.	0.	1.	3.	8.	11.	14.	12.	22.	21.
TOTAL IN CLASS	-0.	0.	1.	4.	9.	13.	22.	52.	145.	247.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	3.	1.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	0.	1.
REFORM(7, 4)	0.	4.	5.	7.	7.	7.	7.	8.	7.	9.
REFORM(7, 5)	0.	-23.	-23.	-15.	-14.	-22.	-24.	-24.	-111.	-40.
REFORM(7, 6)	0.	0.	-0.	-0.	-0.	0.	0.	0.	2.	0.
TOTAL IN CLASS	0.	-18.	-16.	-7.	-6.	-14.	-15.	-15.	-98.	-29.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-1.	-29.	-34.	-45.	-53.	-75.	-105.	-99.	-203.	-113.
CURRENT TOTAL	1.	42.	149.	298.	452.	630.	892.	1389.	1761.	2344.
NEW TOTAL	-0.	13.	115.	254.	399.	555.	788.	1290.	1558.	2232.
PERCENT CHANGE	-112.6	-69.6	-22.9	-15.0	-11.7	-12.0	-11.7	-7.1	-11.5	-4.8

INCOME CLASSES		11	12	13	14	15	16	17	18	19	20
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-261.	-314.	-674.	-1612.	-2200.	-3505.	-6518.	-8521.	0.	-17936.	
REFORM(1, 2)	-99.	-103.	-234.	-325.	-342.	-220.	-199.	-2.	0.	-13.	
REFORM(1, 3)	-4.	-1.	-3.	3.	6.	7.	8.	0.	0.	0.	
REFORM(1, 4)	4.	2.	10.	18.	0.	11.	16.	0.	0.	0.	
TOTAL IN CLASS	-359.	-417.	-900.	-1917.	-2536.	-3707.	-6695.	-8523.	0.	-17949.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-158.	-230.	-271.	-663.	-783.	-1119.	-1830.	-3217.	0.	-3897.	
TOTAL IN CLASS	-158.	-230.	-271.	-663.	-783.	-1119.	-1830.	-3217.	0.	-3887.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	21.	318.	380.	756.	2029.	2987.	4669.	7009.	0.	23336.	
REFORM(3, 2)	8.	109.	118.	193.	484.	670.	986.	1441.	0.	4710.	
REFORM(3, 3)	23.	296.	320.	528.	1329.	1844.	2722.	3983.	0.	13017.	
REFORM(3, 4)	0.	0.	20.	7.	0.	44.	0.	0.	0.	0.	
REFORM(3, 5)	-1.	-18.	-19.	-32.	-80.	-111.	-163.	-239.	0.	-711.	
TOTAL IN CLASS	51.	705.	819.	1452.	3763.	5434.	8214.	12194.	0.	40281.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-7.	-5.	-15.	-33.	-3.	-15.	-7.	0.	0.	0.	
REFORM(4, 2)	21.	14.	9.	18.	0.	72.	417.	0.	0.	0.	
REFORM(4, 3)	-8.	-8.	-9.	-4.	-4.	-15.	0.	0.	0.	0.	
REFORM(4, 4)	0.	-15.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 5)	122.	217.	283.	330.	397.	429.	383.	498.	0.	500.	
REFORM(4, 6)	118.	170.	217.	498.	603.	885.	1223.	2664.	0.	2418.	
REFORM(4, 7)	63.	91.	116.	267.	323.	474.	655.	1426.	0.	1204.	
REFORM(4, 8)	65.	52.	133.	282.	494.	506.	530.	1979.	0.	819.	
TOTAL IN CLASS	373.	517.	734.	1359.	1810.	2334.	3202.	6567.	0.	5032.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-43.	-17.	-43.	-110.	-83.	-50.	-124.	0.	0.	0.	
REFORM(5, 2)	-17.	-16.	-26.	-17.	-26.	-28.	-15.	-0.	0.	0.	
REFORM(5, 3)	121.	58.	106.	178.	110.	80.	160.	0.	0.	0.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-8.	-6.	-10.	-10.	-12.	-10.	-12.	-2.	0.	0.	
TOTAL IN CLASS	53.	20.	28.	41.	-10.	-8.	8.	-2.	0.	0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 3.6 (continued)

MALES, AGED 22-25

REFORM	INCOME CLASSES			13	14	15	16	17	18	19	20
	11	12									
REFORM(6, 1)	573.	942.		1168.	369.	4250.	6503.	10986.	21508.	0.	23611.
REFORM(6, 2)	9.	4.		14.	19.	5.	13.	16.	0.	0.	0.
TOTAL IN CLASS	582.	946.		1182.	387.	4255.	6516.	11002.	21508.	0.	23611.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES											
REFORM(7, 1)	0.	0.		0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	8.		12.	17.	11.	26.	7.	1.	0.	42.
REFORM(7, 3)	1.	2.		2.	2.	2.	3.	2.	1.	0.	5.
REFORM(7, 4)	12.	11.		8.	12.	9.	12.	9.	0.	0.	22.
REFORM(7, 5)	-11.	-122.		-121.	-125.	-124.	-93.	-131.	-20.	0.	-6.
REFORM(7, 6)	1.	1.		1.	2.	2.	0.	0.	0.	0.	0.
TOTAL IN CLASS	3.	-101.		-97.	-92.	-101.	-53.	-114.	-18.	0.	64.
UNDISTRIBUTED AMOUNTS											
	-0.	-0.		-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	544.	1440.		1494.	3568.	6397.	9398.	13788.	28508.	-0.	47151.
CURRENT TOTAL	3058.	4109.		5633.	10446.	14505.	21488.	37492.	50472.	0.	102182.
NEW TOTAL	3603.	5549.		7128.	14014.	20903.	30886.	51280.	78981.	0.	149334.
PERCENT CHANGE	17.8	35.0		26.5	34.2	44.1	43.7	36.8	56.5	-0.	46.1

TABLE 3.7
 MALES, AGED 22-25

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 3

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	TAX INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	63	207120	-104188.1	108305.9	121.6	-.1	153.5	.0
2	126	178240	43424.8	252341.1	7412.9	2306.5	7518.4	2358.3
3	100	179528	186047.3	420440.9	26682.8	20776.9	26780.6	20839.6
4	97	169550	320140.1	565175.5	50458.8	43450.4	50565.2	43538.6
5	81	108673	287715.7	467447.5	48946.3	43774.2	49079.6	43008.6
6	74	47863	165209.9	253638.2	30075.9	26780.8	30177.3	26867.9
7	75	19390	87678.5	127814.0	17143.0	15318.0	17302.6	15397.9
8	41	2860	18239.7	24945.9	3860.3	3641.7	3973.9	3702.7
9	21	343	2582.0	3786.1	560.7	522.2	603.9	535.6
10	25	272	2551.1	3675.0	569.8	579.0	637.7	610.9
11	25	195	2141.1	3252.5	516.0	671.3	596.3	703.8
12	18	142	1681.3	3226.4	310.3	503.8	583.5	788.6
13	17	97	1515.7	2741.2	350.1	495.0	546.4	682.8
14	13	42	1016.9	1931.1	296.7	468.2	438.7	589.9
15	10	19	559.2	1154.0	150.8	267.0	275.6	397.2
16	6	14	572.2	1156.9	178.9	308.2	300.8	432.6
17	3	5	323.5	614.0	125.0	195.4	187.5	256.4
18	1	1	80.3	177.1	31.7	61.8	50.5	79.0
19	0	0	.0	.0	.0	.0	.0	.0
20	1	1	140.1	316.3	53.0	93.3	102.2	149.3
TOTAL	797	914355	1017431.1	2242139.4	187884.8	160213.4	189874.1	161849.9

TABLE 4.1

FEMALES, AGED 22-25

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 4 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	-50	-50/-25	-25/-15	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES	-5/+5	+5/+15	15/25	25/50	-50	NUMBER MORE THAN ADDED TO TAX ROLL
1	1257	177813	0	0	0	0	1662	0	0	0	0	0
2	1501	38935	14595	80529	19392	0	3285	0	0	0	0	0
3	480	2684	25427	24446	17793	97428	32594	0	0	0	0	0
4	185	860	900	18910	19469	30043	576	0	0	0	0	0
5	40	60	422	342	3507	4906	3153	0	0	0	0	0
6	60	0	0	72	272	825	714	61	183	0	0	0
7	0	0	0	130	20	62	162	0	0	1	0	0
8	0	0	0	0	20	0	22	0	0	0	81	0
9	0	0	0	0	0	0	0	1	0	0	0	0
10	0	0	0	0	0	0	52	0	0	0	10	0
11	0	0	0	0	0	0	0	0	0	22	23	0
12	0	0	0	0	0	0	0	0	0	23	55	0
13	0	0	0	0	0	0	0	0	0	7	10	0
14	0	0	0	0	0	1	0	0	0	18	9	0
15	0	0	0	0	0	0	0	0	0	3	9	0
16	0	0	0	0	0	0	0	0	0	0	3	0
17	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	1	0
19	0	0	0	0	0	0	0	0	0	0	2	0
20	0	0	0	0	0	0	0	0	0	3	0	0
TOTAL	3523	220372	41344	124429	60473	133265	42220	62	183	77	203	0

TABLE 4.2

FEMALES, AGED 22-25

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 4

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	AVERAGE INCOME MODIFIED DEF. COMP. DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	ALL DIRECT TAXES OVER CURRENT	AVERAGE TAX BASE OVER PROPOSED	TAX RATES OVER CURRENT	INC. TAXES OVER PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	180732	592.	592.	1.	-0.	.001	-.000	.001	-.000	103.9
2	158237	1482.	1482.	48.	25.	.033	.017	.033	.017	103.4
3	200852	2565.	2564.	199.	167.	.078	.065	.078	.066	102.2
4	70963	3683.	3682.	384.	317.	.105	.086	.104	.088	100.6
5	12430	4719.	4717.	569.	506.	.121	.107	.121	.109	99.1
6	2004	5869.	5854.	723.	680.	.127	.116	.124	.116	96.4
7	558	7095.	6987.	933.	1031.	.145	.143	.133	.132	92.2
8	123	9820.	9398.	849.	1376.	.122	.166	.090	.146	69.4
9	1	10288.	10175.	1716.	1869.	.177	.193	.169	.184	90.4
10	62	14859.	14597.	2528.	2873.	.197	.211	.173	.197	83.4
11	45	17704.	14597.	448.	3134.	.164	.245	.031	.084	76.0
12	78	22998.	20307.	1079.	4333.	.149	.233	.053	.131	72.3
13	17	31337.	29279.	3162.	5357.	.178	.285	.108	.234	59.8
14	28	43897.	39131.	4630.	8924.	.208	.308	.118	.224	67.5
15	12	57260.	50965.	6536.	13523.	.223	.349	.128	.269	62.8
16	3	84205.	74150.	8914.	19986.	.219	.362	.120	.276	65.3
17	0	0.	0.	0.	50499.	.200	.000	.000	.000	.0
18	1	176538.	142935.	23599.	0.	.295	.449	.165	.319	71.7
19	2	222785.	201786.	40180.	79250.	.286	.457	.199	.400	57.0
20	3	316418.	260373.	52949.	101762.	.323	.472	.203	.358	69.3
				102089.	149209.					
ALL	626151	1918.	1916.	136.	113.	.072	.059	.071	.059	101.8

TABLE 4.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 4
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	619781.	-1761.	0.	0.	0.
REFORM(1, 2)	8508.	-1285.	0.	0.	0.
REFORM(1, 3)	9231.	-648.	0.	0.	0.
REFORM(1, 4)	2291.	16.	0.	0.	0.
TOTAL IN CLASS	639811.	-3678.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-198.
TOTAL IN CLASS	0.	0.	0.	0.	-198.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	1684.	6.	0.	202.	0.
REFORM(3, 2)	199.	-35.	205.	103.	0.
REFORM(3, 3)	567.	185.	0.	0.	0.
REFORM(3, 4)	30.	10.	0.	0.	0.
REFORM(3, 5)	-34.	-11.	0.	0.	0.
TOTAL IN CLASS	2446.	156.	205.	304.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-1366.	0.
REFORM(4, 2)	114.	13.	0.	0.	0.
REFORM(4, 3)	-33.	-2.	0.	0.	0.
REFORM(4, 4)	-1.	0.	0.	0.	0.
REFORM(4, 5)	1841.	259.	0.	0.	0.
REFORM(4, 6)	2549.	520.	0.	0.	0.
REFORM(4, 7)	1364.	278.	0.	0.	0.
REFORM(4, 8)	409.	83.	0.	0.	0.
TOTAL IN CLASS	6243.	1152.	0.	-1366.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-583.	-127.	0.	0.	0.

TABLE 4.3 (continued)

FEMALES, AGED 22-25

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-34647.	-2985.	0.	0.	0.
REFORM(5, 3)	13531.	1952.	0.	0.	0.
REFORM(5, 4)	0.	-8316.	0.	0.	0.
REFORM(5, 5)	-11878.	-949.	0.	0.	0.
TOTAL IN CLASS	-33577.	-10425.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	3238.	743.	0.	0.	-162.
REFORM(6, 2)	2030.	179.	0.	0.	0.
TOTAL IN CLASS	5268.	922.	0.	0.	-162.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	316.	27.	0.	0.	0.
REFORM(7, 3)	4240.	177.	0.	0.	0.
REFORM(7, 4)	24865.	1301.	0.	0.	0.
REFORM(7, 5)	4735.	-3086.	0.	0.	0.
REFORM(7, 6)	1898.	7.	0.	0.	0.
TOTAL IN CLASS	36053.	-1573.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-564.	0.	0.	0.
TOTAL CHANGES	656245.	-14011.	205.	-1062.	-360.
CURRENT TOTAL	472593.	84894.	2237.	917.	360.
NEW TOTAL	1128837.	70883.	2442.	-145.	-0.
PERCENT CHANGE	138.9	-16.5	9.2	-115.9	-100.0

TABLE 4. 4

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 4
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-93.	-502.	11.	-654.	-231.	-68.	-28.	-5.	-0.	-14.
REFORM(1, 2)	0.	-273.	-546.	-340.	-60.	-34.	-23.	-3.	-0.	-0.
REFORM(1, 3)	0.	-129.	-277.	-202.	-36.	-2.	-0.	-1.	0.	-1.
REFORM(1, 4)	0.	0.	1.	7.	5.	2.	1.	0.	0.	0.
TOTAL IN CLASS	-93.	-905.	-811.	-1190.	-321.	-102.	-51.	-9.	-0.	-15.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-1.	-12.	-29.	-13.	-4.	-4.	-9.	-3.	-0.	-1.
REFORM(3, 2)	-0.	-2.	-6.	-4.	-1.	-1.	-3.	-1.	-0.	-1.
REFORM(3, 3)	0.	1.	3.	7.	2.	3.	6.	3.	0.	2.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-1.	-14.	-32.	-10.	-3.	-2.	-6.	-1.	-0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	1.	1.	6.	2.	1.	1.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	19.	21.	53.	42.	30.	19.	20.	0.	3.
REFORM(4, 6)	0.	3.	34.	250.	116.	32.	13.	8.	0.	5.
REFORM(4, 7)	0.	1.	18.	134.	62.	17.	7.	4.	0.	3.
REFORM(4, 8)	0.	3.	2.	8.	7.	5.	9.	7.	0.	1.
TOTAL IN CLASS	0.	27.	76.	451.	228.	85.	49.	39.	0.	12.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-21.	-64.	-25.	-8.	-2.	0.	-5.
REFORM(5, 2)	0.	-291.	-897.	-1463.	-276.	-41.	-12.	-2.	0.	-0.

TABLE 4.4 (continued)
FEMALES, AGED 22-25

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	1.	605.	1028.	245.	47.	14.	2.	0.	7.
REFORM(5, 4)	0.	-1633.	-3384.	-2880.	-344.	-60.	-5.	-4.	0.	-4.
REFORM(5, 5)	0.	-110.	-295.	-439.	-85.	-14.	-4.	-1.	0.	-0.
TOTAL IN CLASS	0.	-2033.	-3971.	-3776.	-524.	-93.	-15.	-6.	0.	-4.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	21.	23.	59.	48.	36.	24.	46.	0.	28.
REFORM(6, 2)	0.	7.	71.	78.	17.	2.	0.	2.	0.	1.
TOTAL IN CLASS	0.	28.	95.	137.	65.	39.	24.	47.	0.	30.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	5.	6.	8.	4.	1.	0.	0.	0.	0.
REFORM(7, 3)	0.	47.	55.	61.	12.	2.	0.	0.	0.	0.
REFORM(7, 4)	0.	304.	368.	516.	88.	15.	5.	1.	0.	1.
REFORM(7, 5)	0.	-1021.	-1264.	-528.	-210.	-32.	-15.	-7.	0.	-3.
REFORM(7, 6)	0.	3.	-5.	8.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	0.	-662.	-841.	64.	-106.	-13.	-9.	-5.	0.	-2.
UNDISTRIBUTED AMOUNTS										
	-0.	-96.	-467.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-94.	-3655.	-5950.	-4325.	-661.	-87.	-7.	65.	0.	21.
CURRENT TOTAL	93.	7636.	39962.	27240.	7074.	1450.	520.	104.	2.	157.
NEW TOTAL	-1.	3981.	34012.	22916.	6413.	1362.	513.	169.	2.	178.
PERCENT CHANGE	-100.8	-47.9	-14.9	-15.9	-9.3	-6.0	-1.4	62.2	8.9	13.6

TABLE 4.4 (continued)

	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-5.	-12.	-9.	-36.	-21.	-8.	0.	-8.	-21.	-54.
REFORM(1, 2)	-0.	-0.	-1.	-2.	-0.	-1.	0.	-0.	-0.	-0.
REFORM(1, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-6.	-13.	-10.	-38.	-21.	-9.	0.	-8.	-21.	-54.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-5.	-1.	1.	11.	9.	5.	0.	8.	10.	42.
REFORM(3, 2)	-5.	-6.	-1.	-3.	-1.	-0.	0.	-0.	-0.	-0.
REFORM(3, 3)	19.	31.	6.	24.	14.	6.	0.	8.	10.	39.
REFORM(3, 4)	0.	8.	0.	0.	0.	1.	0.	0.	0.	0.
REFORM(3, 5)	-1.	-2.	-0.	-1.	-1.	-0.	0.	-0.	-1.	-2.
TOTAL IN CLASS	8.	31.	6.	32.	22.	12.	0.	16.	19.	79.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-0.	0.	-0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	9.	20.	6.	10.	5.	1.	0.	0.	1.	1.
REFORM(4, 6)	4.	10.	6.	12.	8.	3.	0.	1.	7.	7.
REFORM(4, 7)	2.	6.	3.	6.	4.	1.	0.	1.	4.	4.
REFORM(4, 8)	2.	6.	5.	12.	6.	2.	0.	0.	6.	2.
TOTAL IN CLASS	16.	41.	21.	39.	22.	7.	0.	3.	1A.	15.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-0.	-1.	-0.	-0.	-0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-1.	-0.	-0.	-0.	-0.	0.	0.	-0.	0.
REFORM(5, 3)	0.	1.	0.	0.	1.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-2.	0.	-1.	-0.	-0.	0.	0.	0.	0.
REFORM(5, 5)	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	-0.	0.
TOTAL IN CLASS	-0.	-3.	-0.	-1.	-0.	-0.	0.	0.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 4.4 (continued)
FEMALES, AGED 22-25

REFORM	INCOME CLASSES										FEMALES, AGED 22-25			
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	16.	68.	46.	83.	63.	22.	0.	12.	65.	90.				
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	16.	68.	46.	84.	63.	22.	0.	12.	65.	80.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	0.	3.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 4)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 5)	0.	-6.	-1.	-1.	-0.	2.	0.	-0.	-0.	-0.				
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	1.	-2.	-1.	-0.	0.	2.	0.	0.	-0.	0.				
UNDISTRIBUTED AMOUNTS														
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	35.	124.	63.	116.	86.	35.	-0.	22.	81.	121.				
CURRENT TOTAL	20.	84.	54.	130.	78.	27.	0.	24.	80.	159.				
NEW TOTAL	55.	208.	117.	245.	164.	61.	0.	46.	162.	279.				
PERCENT CHANGE	174.3	146.9	117.1	89.1	109.5	129.4	-0.	93.4	101.0	76.0				

TABLE 4.5

FEMALES, AGED 22-25

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 4
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-93.	-502.	11.	-654.	-231.	-68.	-28.	-5.	-0.	-14.
REFORM(1, 2)	0.	-273.	-546.	-340.	-60.	-34.	-23.	-3.	-0.	-0.
REFORM(1, 3)	0.	-129.	-277.	-202.	-36.	-2.	-0.	-1.	0.	-1.
REFORM(1, 4)	0.	0.	1.	7.	5.	2.	1.	0.	0.	0.
TOTAL IN CLASS	-93.	-905.	-811.	-1190.	-321.	-102.	-51.	-9.	-0.	-15.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-9.	-25.	-27.	-18.	-13.	-9.	-6.	-11.	-0.	-7.
TOTAL IN CLASS	-9.	-25.	-27.	-18.	-13.	-9.	-6.	-11.	-0.	-7.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-1.	-7.	-15.	-0.	0.	1.	1.	2.	0.	2.
REFORM(3, 2)	0.	0.	1.	3.	1.	1.	2.	1.	0.	1.
REFORM(3, 3)	0.	1.	3.	7.	2.	3.	6.	3.	0.	2.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	-0.
TOTAL IN CLASS	-1.	-6.	-10.	9.	3.	5.	9.	6.	0.	4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-32.	-117.	-541.	-492.	-146.	-31.	-5.	-0.	0.	0.
REFORM(4, 2)	0.	1.	1.	6.	2.	1.	1.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	19.	21.	53.	42.	30.	19.	20.	0.	3.
REFORM(4, 6)	0.	3.	34.	250.	116.	32.	13.	8.	0.	5.
REFORM(4, 7)	0.	1.	18.	134.	62.	17.	7.	4.	0.	3.
REFORM(4, 8)	0.	3.	2.	8.	7.	5.	9.	7.	0.	1.
TOTAL IN CLASS	-32.	-90.	-465.	-42.	82.	54.	44.	39.	0.	12.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-21.	-64.	-25.	-8.	-2.	0.	-5.
REFORM(5, 2)	0.	-291.	-897.	-1463.	-276.	-41.	-12.	-2.	0.	-0.

TABLE 4.5 (continued)
FEMALES, AGED 22-25

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	1.	605.	1028.	245.	47.	14.	2.	0.	7.
REFORM(5, 4)	0.	-1633.	-3384.	-2880.	-344.	-60.	-5.	-4.	0.	-4.
REFORM(5, 5)	0.	-110.	-295.	-439.	-85.	-14.	-4.	-1.	0.	-0.
TOTAL IN CLASS	0.	-2033.	-3971.	-3776.	-524.	-93.	-15.	-6.	0.	-4.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-7.	1.	2.	45.	37.	29.	19.	37.	0.	23.
REFORM(6, 2)	0.	7.	71.	78.	17.	2.	0.	2.	0.	1.
TOTAL IN CLASS	-7.	8.	73.	123.	54.	31.	19.	38.	0.	24.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	5.	6.	8.	4.	1.	0.	0.	0.	0.
REFORM(7, 3)	0.	47.	55.	61.	12.	2.	0.	0.	0.	0.
REFORM(7, 4)	0.	304.	368.	516.	88.	15.	5.	1.	0.	1.
REFORM(7, 5)	0.	-1021.	-1264.	-528.	-210.	-32.	-15.	-7.	0.	-3.
REFORM(7, 6)	0.	3.	-5.	8.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	0.	-662.	-841.	64.	-106.	-13.	-9.	-5.	0.	-2.
UNDISTRIBUTED AMOUNTS										
	-0.	-96.	-467.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	-142.	-3810.	-6519.	-4830.	-824.	-127.	-8.	52.	0.	13.
NEW TOTAL	110.	7705.	40075.	27330.	7115.	1489.	576.	145.	2.	181.
PERCENT CHANGE	-32.	3895.	33556.	22500.	6291.	1362.	568.	197.	2.	194.
	-129.5	-49.4	-16.3	-17.7	-11.6	-8.5	-1.4	35.6	8.9	7.3

TABLE 4.5 (continued)

REFORM	INCOME CLASSES					17	18	19	20
	11	12	13	14	15				
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES									
REFORM(1, 1)	-5.	-12.	-9.	-36.	-21.	-8.	0.	-21.	-54.
REFORM(1, 2)	-0.	-0.	-1.	-2.	-0.	-0.	0.	-0.	-0.
REFORM(1, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-6.	-13.	-10.	-38.	-21.	-9.	0.	-21.	-54.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT									
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-3.	-14.	-8.	-14.	-10.	-3.	0.	-2.	-12.
TOTAL IN CLASS	-3.	-14.	-8.	-14.	-10.	-3.	0.	-2.	-12.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME									
REFORM(3, 1)	18.	34.	7.	33.	22.	10.	0.	17.	70.
REFORM(3, 2)	7.	12.	2.	9.	5.	2.	0.	4.	14.
REFORM(3, 3)	19.	31.	6.	24.	14.	6.	0.	10.	39.
REFORM(3, 4)	0.	8.	0.	0.	0.	1.	0.	0.	0.
REFORM(3, 5)	-1.	-2.	-0.	-1.	-1.	-0.	0.	-1.	-2.
TOTAL IN CLASS	43.	83.	14.	65.	40.	19.	0.	30.	121.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME									
REFORM(4, 1)	-0.	-0.	-0.	-0.	-0.	0.	0.	-0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-0.	0.	-0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	9.	20.	6.	10.	5.	1.	0.	1.	1.
REFORM(4, 6)	4.	10.	6.	12.	8.	3.	0.	7.	7.
REFORM(4, 7)	2.	6.	3.	6.	4.	1.	0.	4.	4.
REFORM(4, 8)	2.	6.	5.	12.	6.	2.	0.	6.	2.
TOTAL IN CLASS	16.	41.	21.	39.	22.	7.	0.	15.	15.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME									
REFORM(5, 1)	-0.	-1.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-1.	-0.	-0.	-0.	-0.	0.	-0.	0.
REFORM(5, 3)	0.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-2.	0.	-1.	-0.	-0.	0.	0.	0.
REFORM(5, 5)	-0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	0.
TOTAL IN CLASS	-0.	-3.	-0.	-1.	-0.	-0.	0.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE									

TABLE 4.5 (continued)

FEMALES, AGED 22-25

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	13.	57.	40.	72.	55.	20.	0.	11.	58.	71.
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	13.	57.	40.	72.	55.	20.	0.	11.	58.	71.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	3.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	0.	-6.	-1.	-1.	-0.	2.	0.	-0.	-0.	-0.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	1.	-2.	-1.	-0.	0.	2.	0.	0.	-0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	64.	150.	57.	123.	86.	36.	-0.	27.	76.	141.
CURRENT TOTAL	131.	267.	95.	255.	154.	55.	0.	52.	127.	306.
NEW TOTAL	195.	418.	152.	379.	240.	91.	0.	79.	204.	448.
PERCENT CHANGE	49.0	56.2	59.8	48.3	56.2	65.1	-0.0	52.2	59.7	46.2

TABLE 4.6

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 4 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-3.	0.	-9.	-19.	-34.	-50.	-44.	-95.	-227.
REFORM(1, 2)	-0.	-0.	-3.	-5.	-5.	-17.	-42.	-26.	-7.	-3.
REFORM(1, 3)	0.	-1.	-1.	-3.	-3.	-1.	-1.	-7.	0.	-8.
REFORM(1, 4)	0.	0.	0.	0.	0.	1.	1.	2.	0.	0.
TOTAL IN CLASS	-1.	-6.	-4.	-17.	-26.	-51.	-92.	-75.	-102.	-238.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-0.	-0.	-0.	-1.	-4.	-10.	-90.	-11.	-109.
TOTAL IN CLASS	-0.	-0.	-0.	-0.	-1.	-4.	-10.	-90.	-11.	-109.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-0.	-0.	-0.	0.	1.	2.	13.	9.	27.
REFORM(3, 2)	0.	0.	0.	0.	0.	1.	4.	9.	5.	13.
REFORM(3, 3)	0.	0.	0.	0.	0.	2.	11.	25.	14.	34.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-1.	-2.	-1.	-2.
TOTAL IN CLASS	-0.	-0.	-0.	0.	0.	3.	17.	46.	27.	72.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-1.	-3.	-7.	-12.	-16.	-10.	-1.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	1.	2.	1.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-15.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	0.	0.	1.	3.	15.	34.	162.	0.	44.
REFORM(4, 6)	0.	0.	0.	9.	9.	16.	24.	65.	40.	83.
REFORM(4, 7)	0.	0.	0.	2.	5.	9.	13.	35.	21.	44.
REFORM(4, 8)	0.	0.	0.	0.	1.	2.	16.	53.	0.	19.
TOTAL IN CLASS	-0.	-1.	-2.	-1.	7.	27.	79.	314.	139.	190.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-5.	-13.	-14.	-14.	0.	-86.
REFORM(5, 2)	0.	-2.	-4.	-21.	-22.	-21.	-22.	-12.	0.	-7.
REFORM(5, 3)	0.	0.	3.	14.	20.	23.	25.	15.	56.	106.

TABLE 4.6 (continued)
FEMALES, AGED 22-25

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	-10.	-17.	-41.	-28.	-30.	-9.	-33.	0.	-65.
REFORM(5, 5)	0.	-1.	-1.	-6.	-7.	-7.	-7.	-5.	0.	-8.
TOTAL IN CLASS	0.	-13.	-20.	-53.	-42.	-46.	-27.	-49.	56.	-60.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	0.	0.	1.	3.	14.	34.	299.	38.	370.
REFORM(6, 2)	0.	0.	0.	1.	1.	1.	1.	14.	0.	19.
TOTAL IN CLASS	-0.	0.	0.	2.	4.	16.	35.	313.	38.	389.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	0.	1.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	2.	3.	1.
REFORM(7, 4)	0.	2.	2.	7.	7.	8.	9.	11.	12.	13.
REFORM(7, 5)	0.	-6.	-6.	-7.	-17.	-16.	-27.	-54.	0.	-47.
REFORM(7, 6)	0.	0.	-0.	0.	0.	0.	1.	0.	0.	0.
TOTAL IN CLASS	0.	-4.	-4.	1.	-9.	-7.	-16.	-40.	15.	-32.
UNDISTRIBUTED AMOUNTS										
	-0.	-1.	-2.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-1.	-24.	-32.	-68.	-66.	-63.	-14.	420.	162.	212.
CURRENT TOTAL	1.	49.	200.	385.	572.	743.	1031.	1178.	1821.	2922.
NEW TOTAL	-0.	25.	167.	317.	506.	660.	1017.	1598.	1982.	3134.
PERCENT CHANGE	-129.5	-49.4	-16.3	-17.7	-11.6	-8.5	-1.4	35.6	8.9	7.3

TABLE 4.6 (continued)

	INCOME CLASSES				15	16	17	18	19	20
	11	12	13	14						
REFORM										
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-121.	-158.	-528.	-1277.	-1784.	-2787.	0.	-8379.	-10655.	-17910.
REFORM(1, 2)	-4.	-3.	-32.	-77.	-4.	-342.	0.	-12.	-2.	-13.
REFORM(1, 3)	0.	0.	0.	1.	2.	0.	0.	47.	0.	0.
REFORM(1, 4)	0.	0.	0.	3.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-124.	-161.	-560.	-1349.	-1786.	-3129.	0.	-8344.	-10657.	-17923.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-71.	-181.	-483.	-502.	-842.	-1106.	0.	-1791.	-4272.	-3887.
TOTAL IN CLASS	-71.	-181.	-483.	-502.	-842.	-1106.	0.	-1791.	-4272.	-3887.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	399.	436.	407.	1190.	1806.	3367.	0.	13796.	8599.	23333.
REFORM(3, 2)	158.	148.	121.	310.	438.	756.	0.	2813.	1764.	4710.
REFORM(3, 3)	427.	401.	331.	850.	1202.	2082.	0.	7772.	4875.	13015.
REFORM(3, 4)	0.	105.	0.	17.	0.	366.	0.	0.	0.	0.
REFORM(3, 5)	-26.	-24.	-20.	-51.	-72.	-125.	0.	-466.	-293.	-781.
TOTAL IN CLASS	959.	1066.	840.	2317.	3374.	6446.	0.	23913.	14945.	40277.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	-0.	-0.	-1.	-2.	0.	0.	0.	-1.	0.
REFORM(4, 2)	0.	1.	15.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-0.	0.	-1.	-9.	0.	0.	0.	0.	0.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	208.	251.	341.	357.	385.	444.	0.	498.	500.	500.
REFORM(4, 6)	79.	133.	381.	414.	652.	925.	0.	1159.	3653.	2418.
REFORM(4, 7)	42.	71.	204.	222.	349.	495.	0.	620.	1955.	1204.
REFORM(4, 8)	35.	75.	315.	425.	485.	623.	0.	397.	2890.	819.
TOTAL IN CLASS	363.	532.	1255.	1409.	1868.	2487.	0.	2675.	9005.	5011.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-1.	-19.	-5.	-13.	-36.	0.	0.	0.	0.	0.
REFORM(5, 2)	-6.	-7.	-16.	-13.	-3.	-6.	0.	0.	-4.	0.
REFORM(5, 3)	4.	18.	23.	13.	44.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-24.	0.	-23.	-20.	-27.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-4.	-6.	-5.	-3.	-3.	0.	0.	-2.	0.
TOTAL IN CLASS	-5.	-35.	-4.	-41.	-19.	-35.	0.	0.	-6.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

FEMALES, AGED 22-25

TABLE 4.6 (continued)

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	289.	730.	2328.	2569.	4592.	6549.	0.	10658.	29074.	23609.
REFORM(6, 2)	0.	0.	0.	7.	5.	0.	0.	40.	0.	0.
TOTAL IN CLASS	289.	730.	2328.	2577.	4598.	6549.	0.	10698.	29074.	23609.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	41.	2.	10.	1.	135.	0.	1.	3.	36.
REFORM(7, 3)	2.	1.	2.	2.	2.	1.	0.	5.	1.	5.
REFORM(7, 4)	12.	14.	10.	12.	17.	13.	0.	22.	11.	15.
REFORM(7, 5)	0.	-79.	-51.	-33.	-18.	666.	0.	-10.	-54.	-45.
REFORM(7, 6)	0.	0.	0.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	14.	-23.	-37.	-8.	1.	815.	0.	18.	-38.	12.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1425.	1928.	3338.	4402.	7194.	12026.	-0.	27170.	38051.	47120.
CURRENT TOTAL	2908.	3429.	5585.	9121.	12792.	18473.	0.	52081.	63711.	102089.
NEW TOTAL	4333.	5357.	8924.	13523.	19986.	30499.	0.	79250.	101762.	149209.
PERCENT CHANGE	49.0	56.2	59.8	48.3	56.2	65.1	-0.	52.2	59.7	46.2

TABLE 4.7

FEMALES, AGED 22-25

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 4

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME CURRENT	INCOME TAX		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED		CURRENT	PROPOSED	CURRENT	PROPOSED
1	49	180732	-82697.1	98065.7	93.2	-	.8	110.0	.0
2	93	158237	56853.5	220372.0	7635.8	3981.3		7705.1	4012.7
3	70	200852	276568.2	485741.4	39962.3	34011.9		40074.7	34097.1
4	59	70963	166748.9	245981.5	27240.3	22915.8		27330.0	22992.7
5	28	12430	40080.3	54872.1	7073.6	6412.8		7115.4	6437.4
6	18	2004	8008.7	11070.7	1449.7	1362.2		1488.7	1393.0
7	12	558	2725.7	3811.9	520.4	513.1		575.6	573.0
8	5	123	585.4	1171.5	104.4	169.3		144.9	196.6
9	1	1	7.9	10.1	1.7	1.9		1.8	2.0
10	3	62	655.7	913.6	156.8	178.1		181.2	194.3
11	4	45	361.2	791.8	20.1	55.2		130.9	195.0
12	8	78	748.9	1781.2	84.2	207.9		267.4	417.8
13	7	17	245.7	528.0	53.8	116.7		94.9	151.7
14	11	28	591.1	1218.7	129.7	245.2		255.4	378.7
15	3	12	312.8	685.8	78.4	164.3		153.5	239.9
16	3	3	103.7	251.6	26.7	61.3		55.4	91.5
17	0	0	.0	.0	.0	.0		.0	.0
18	1	1	79.0	176.5	23.6	45.6		52.1	79.3
19	1	2	193.4	445.1	80.4	161.5		127.4	203.5
20	1	3	419.8	948.0	158.8	279.5		306.3	447.6
TOTAL	377	626151	472592.6	1128837.1	84893.8	70882.8		86170.6	72103.8

MALE EMPLOYEES, AGED 26-32

TABLE 5.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 5 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAX ROLL	NUMBER TAKEN OFF REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					MORE THAN			NUMBER ADDED TO TAX ROLL	
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50		50
1	2644	36672	260	0	0	0	5873	0	0	0	0	0
2	1930	29763	19338	0	6059	0	8972	0	0	0	0	0
3	2357	56110	4511	11335	1531	32081	2458	0	0	0	30	200
4	810	60731	28075	19769	22840	84225	3034	800	160	420	20	231
5	177	16957	44468	113990	14106	61177	17332	1626	1485	290	140	0
6	65	1198	2267	12339	149278	44646	20356	953	1072	181	230	100
7	240	110	650	16410	90864	86712	23872	2140	452	240	181	0
8	85	0	60	1021	36781	21878	6669	309	61	0	71	0
9	45	0	48	70	460	9633	2818	340	51	3	0	0
10	12	0	29	23	94	9439	2026	1004	199	8	21	0
11	9	0	10	3	36	5686	1232	713	19	8	0	0
12	0	0	1	3	96	971	351	123	13	3	0	0
13	0	0	0	0	78	1135	430	62	3	3	0	0
14	0	0	0	0	0	36	350	131	26	5	0	0
15	0	0	0	0	0	2	127	61	16	11	0	0
16	0	0	0	0	0	0	2	89	13	0	0	0
17	0	0	0	0	0	0	5	12	3	2	0	0
18	0	0	0	0	0	0	1	1	0	0	0	0
19	0	0	0	0	0	0	0	1	0	2	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	8374	201541	99717	174963	322223	357621	95908	8365	3573	1176	693	531

MALE EMPLOYEES, AGED 26-39

TABLE 5.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 5

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED DEF. COMP. DEF.	AVERAGE INCOME CURRENT	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	45449	613.	613.	7.	-0.	7.	.011	-.000	99.8
2	66062	1556.	1555.	30.	15.	31.	.020	.009	99.3
3	110613	2559.	2559.	83.	62.	83.	.033	.024	98.1
4	221115	3695.	3694.	225.	183.	226.	.061	.049	98.0
5	271748	4769.	4769.	324.	268.	325.	.068	.056	96.7
6	232685	5778.	5777.	478.	417.	479.	.083	.072	96.4
7	221671	7162.	7159.	726.	639.	734.	.102	.088	95.6
8	66935	9326.	9315.	1173.	1044.	1201.	.129	.111	94.3
9	13468	11876.	11849.	1538.	1542.	1693.	.143	.130	87.9
10	12855	13876.	13808.	1911.	1963.	2127.	.153	.144	86.6
11	7716	17463.	17338.	2753.	2803.	3063.	.175	.166	85.4
12	1561	22572.	22296.	4017.	3924.	4513.	.200	.184	84.1
13	1711	29158.	28806.	5918.	5835.	6626.	.227	.210	82.2
14	548	42948.	42335.	9863.	10844.	11205.	.261	.265	78.1
15	217	60008.	58894.	14944.	17234.	17055.	.284	.304	77.0
16	104	84204.	82486.	22665.	27581.	26203.	.311	.347	74.1
17	22	122437.	121298.	38730.	46890.	43128.	.352	.391	72.9
18	2	176267.	176244.	66649.	75134.	72293.	.410	.426	72.9
19	3	227804.	227632.	66590.	94653.	73713.	.324	.416	67.0
20	0	0.	0.	0.	0.	0.	.000	.000	0.
ALL	1274685	5250.	5245.	467.	414.	479.	.091	.078	95.4
							.089	.079	

TABLE 5.3

MALE EMPLOYEES, AGED 26-39

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 5
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	1264250.	-27757.	0.	0.	0.
REFORM(1, 2)	749721.	-54641.	0.	0.	0.
REFORM(1, 3)	302621.	-31730.	0.	0.	0.
REFORM(1, 4)	461366.	230.	0.	0.	0.
TOTAL IN CLASS	2777959.	-113898.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-5980.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	8195.	-420.	0.	981.	0.
REFORM(3, 2)	967.	-221.	997.	499.	0.
REFORM(3, 3)	2756.	750.	0.	0.	0.
REFORM(3, 4)	90.	40.	0.	0.	0.
REFORM(3, 5)	-165.	-45.	0.	0.	0.
TOTAL IN CLASS	11843.	104.	997.	1479.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-10980.	0.
REFORM(4, 2)	12.	12.	0.	0.	0.
REFORM(4, 3)	-1715.	-297.	0.	0.	0.
REFORM(4, 4)	-154.	-13.	0.	0.	0.
REFORM(4, 5)	11868.	2651.	0.	0.	0.
REFORM(4, 6)	71261.	14839.	0.	0.	0.
REFORM(4, 7)	38135.	7941.	0.	0.	0.
REFORM(4, 8)	-1349.	76.	0.	0.	0.
TOTAL IN CLASS	118058.	25208.	0.	-10980.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-72256.	-15571.	0.	0.	0.

TABLE 5.2 (continued)

MALE EMPLOYEES, AGED 26-39

REFORM	PERSONAL BASE	INCOME	TAX	CORPORATE BASE	INCOME	TAX	GIFT TAX
REFORM(5, 2)	-109095.	-17874.		0.	0.		0.
REFORM(5, 3)	127819.	24986.		0.	0.		0.
REFORM(5, 4)	0.	0.		0.	0.		0.
REFORM(5, 5)	-38106.	-6405.		0.	0.		0.
TOTAL IN CLASS	-91638.	-14864.		0.	0.		0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE							
REFORM(6, 1)	90602.	23086.		0.	0.		-4893.
REFORM(6, 2)	188001.	28116.		0.	0.		0.
TOTAL IN CLASS	278604.	51202.		0.	0.		-4893.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES							
REFORM(7, 1)	0.	0.		0.	0.		0.
REFORM(7, 2)	2049.	405.		0.	0.		0.
REFORM(7, 3)	6422.	845.		0.	0.		0.
REFORM(7, 4)	40840.	6054.		0.	0.		0.
REFORM(7, 5)	30733.	-23020.		0.	0.		0.
REFORM(7, 6)	46220.	366.		0.	0.		0.
TOTAL IN CLASS	126264.	-15338.		0.	0.		0.
UNDISTRIBUTED AMOUNTS	0.	-65.		0.	0.		0.
TOTAL CHANGES	3221088.	-67652.		997.	-9500.		-10873.
CURRENT TOTAL	3102019.	595283.		10871.	4455.		10873.
NEW TOTAL	6323107.	527631.		11868.	-5046.		0.
PERCENT CHANGE	103.8	-11.4		9.2	-213.3		-100.0

TABLE 5.4

MALE EMPLOYEES, AGED 26-39

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 5
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-232.	-264.	-157.	-985.	-1770.	-3292.	-6576.	-4525.	-1288.	-1554.
REFORM(1, 2)	-65.	-205.	-831.	-3216.	-8289.	-8776.	-15263.	-8029.	-2239.	-2837.
REFORM(1, 3)	0.	-85.	-600.	-4345.	-8522.	-8222.	-7132.	-1955.	-374.	-324.
REFORM(1, 4)	0.	0.	5.	-129.	-1190.	-459.	648.	465.	161.	220.
TOTAL IN CLASS	-296.	-554.	-1584.	-8675.	-19771.	-20748.	-28323.	-14043.	-3739.	-4495.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-3.	-1.	-6.	-12.	-26.	-38.	-115.	-107.	-49.	-95.
REFORM(3, 2)	-0.	-0.	-1.	-3.	-7.	-11.	-35.	-33.	-16.	-36.
REFORM(3, 3)	0.	0.	1.	5.	12.	21.	74.	71.	39.	99.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-4.	-4.	-2.	-6.
TOTAL IN CLASS	-3.	-1.	-6.	-10.	-21.	-30.	-81.	-73.	-29.	-38.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	-1.	-0.	-1.	1.	6.	3.	0.	1.
REFORM(4, 3)	0.	-1.	-5.	-29.	-56.	-55.	-69.	-30.	-9.	-13.
REFORM(4, 4)	0.	0.	0.	0.	-0.	-1.	-6.	-1.	0.	-0.
REFORM(4, 5)	0.	9.	30.	126.	250.	305.	542.	394.	126.	204.
REFORM(4, 6)	0.	1.	5.	540.	2014.	2964.	4415.	2111.	571.	709.
REFORM(4, 7)	0.	1.	3.	289.	1078.	1586.	2363.	1130.	306.	340.
REFORM(4, 8)	0.	-2.	-10.	-93.	-134.	-80.	33.	94.	9.	31.
TOTAL IN CLASS	0.	8.	22.	832.	3150.	4720.	7284.	3701.	1003.	1312.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-61.	-1277.	-2872.	-5123.	-2677.	-740.	-929.
REFORM(5, 2)	0.	-125.	-423.	-3136.	-5093.	-4309.	-3648.	-865.	-140.	-102.

MALE EMPLOYEES, AGED 26-29

TABLE 5.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	265.	2211.	4498.	5109.	6233.	2507.	650.	1007.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-45.	-142.	-941.	-1552.	-1478.	-1473.	-465.	-98.	-100.
TOTAL IN CLASS	0.	-170.	-300.	-1926.	-3424.	-3550.	-4011.	-1500.	-328.	-124.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	10.	33.	141.	298.	608.	2573.	2750.	3041.	3839.
REFORM(6, 2)	0.	2.	160.	1421.	6270.	7524.	8292.	2576.	559.	603.
TOTAL IN CLASS	0.	12.	194.	1561.	6567.	8132.	10864.	5326.	3599.	4443.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	4.	6.	34.	51.	70.	110.	44.	11.	12.
REFORM(7, 3)	0.	16.	27.	133.	208.	186.	178.	57.	13.	14.
REFORM(7, 4)	0.	115.	198.	1027.	1494.	1352.	1295.	374.	76.	66.
REFORM(7, 5)	0.	-475.	-769.	-2261.	-3446.	-4436.	-6785.	-2569.	-578.	-556.
REFORM(7, 6)	0.	1.	-10.	-40.	-23.	84.	175.	78.	25.	31.
TOTAL IN CLASS	0.	-339.	-549.	-1107.	-1716.	-2743.	-5026.	-2014.	-454.	-432.
UNDISTRIBUTED AMOUNTS	-0.	-2.	-63.	-0.	0.	-0.	0.	0.	-0.	-0.
TOTAL CHANGES	-299.	-1047.	-2287.	-9325.	-15214.	-14220.	-19293.	-8605.	52.	666.
CURRENT TOTAL	296.	2015.	9170.	49743.	88081.	111214.	161164.	78491.	20714.	24544.
NEW TOTAL	-3.	968.	6884.	40418.	72868.	96993.	141871.	69887.	20766.	25230.
PERCENT CHANGE	-101.0	-52.0	-24.9	-18.7	-17.3	-12.8	-12.0	-11.0	.3	2.7

MALE EMPLOYEES, AGED 26-39

TABLE 5.4 (continued)

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	3331.	1014.	1947.	1405.	898.	791.	286.	41.	80.	0.				
REFORM(6, 2)	404.	95.	131.	47.	20.	11.	2.	0.	0.	0.				
TOTAL IN CLASS	3735.	1109.	2077.	1453.	918.	802.	289.	42.	80.	0.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	10.	10.	13.	10.	10.	5.	2.	0.	2.	0.				
REFORM(7, 3)	8.	2.	2.	1.	0.	0.	0.	0.	0.	0.				
REFORM(7, 4)	42.	10.	9.	3.	1.	1.	0.	0.	0.	0.				
REFORM(7, 5)	-448.	-285.	-349.	-89.	-3.	9.	7.	-0.	14.	0.				
REFORM(7, 6)	17.	7.	10.	5.	3.	1.	0.	0.	0.	0.				
TOTAL IN CLASS	-371.	-257.	-314.	-70.	12.	16.	9.	-0.	17.	0.				
UNDISTRIBUTED AMOUNTS														
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	379.	-144.	-143.	538.	497.	511.	180.	17.	84.	-0.				
CURRENT TOTAL	21245.	6270.	10127.	5405.	3243.	2357.	852.	133.	200.	0.				
NEW TOTAL	21624.	6126.	9983.	5943.	3740.	2868.	1032.	150.	284.	0.				
PERCENT CHANGE	1.8	-2.3	-1.4	9.9	15.3	21.7	21.1	12.7	42.1	-0.0				

TABLE 5.5

MALE EMPLOYEES, AGED 26-39

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 5
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-232.	-264.	-157.	-985.	-1770.	-3292.	-6576.	-4525.	-1288.	-1554.	
REFORM(1, 2)	-63.	-205.	-831.	-3216.	-8289.	-8776.	-15263.	-8029.	-2239.	-2837.	
REFORM(1, 3)	0.	-85.	-600.	-4345.	-8522.	-8222.	-7132.	-1955.	-374.	-324.	
REFORM(1, 4)	0.	0.	5.	-129.	-1190.	-459.	648.	465.	161.	220.	
TOTAL IN CLASS	-296.	-554.	-1584.	-8675.	-19771.	-20748.	-28323.	-14043.	-3739.	-4495.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-1.	-9.	-25.	-53.	-86.	-98.	-597.	-765.	-994.	-1167.	
TOTAL IN CLASS	-1.	-9.	-25.	-53.	-86.	-98.	-597.	-765.	-994.	-1167.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-2.	-0.	-3.	-2.	-3.	-1.	9.	11.	12.	50.	
REFORM(3, 2)	0.	0.	0.	2.	5.	8.	28.	27.	15.	37.	
REFORM(3, 3)	0.	0.	1.	5.	12.	21.	74.	71.	39.	99.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-4.	-4.	-2.	-6.	
TOTAL IN CLASS	-2.	-0.	-2.	5.	13.	26.	106.	104.	63.	180.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-5.	-31.	-131.	-883.	-2034.	-2457.	-2988.	-1266.	-312.	-373.	
REFORM(4, 2)	0.	0.	-1.	-0.	-1.	1.	6.	3.	0.	1.	
REFORM(4, 3)	0.	-1.	-5.	-29.	-56.	-55.	-69.	-30.	-9.	-13.	
REFORM(4, 4)	0.	0.	0.	-0.	-1.	-1.	-6.	-1.	0.	-0.	
REFORM(4, 5)	0.	9.	30.	126.	250.	305.	542.	394.	126.	204.	
REFORM(4, 6)	0.	1.	5.	540.	2014.	2964.	4415.	2111.	571.	709.	
REFORM(4, 7)	0.	1.	3.	289.	1078.	1586.	2363.	1130.	306.	380.	
REFORM(4, 8)	0.	-2.	-10.	-93.	-134.	-80.	33.	94.	9.	31.	
TOTAL IN CLASS	-5.	-24.	-109.	-51.	1117.	2263.	4297.	2435.	691.	939.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	-61.	-1277.	-2872.	-5123.	-2677.	-740.	-929.	
REFORM(5, 2)	0.	-125.	-423.	-3136.	-5093.	-4309.	-3648.	-865.	-140.	-102.	

TABLE 5.5 (continued)

MALE EMPLOYEES, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	265.	2211.	4498.	5109.	6233.	2507.	650.	1007.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-45.	-142.	-941.	-1552.	-1478.	-1473.	-465.	-98.	-100.
TOTAL IN CLASS	0.	-170.	-300.	-1926.	-3424.	-3550.	-4011.	-1500.	-328.	-124.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	3.	13.	97.	227.	528.	2084.	2124.	2227.	2885.
REFORM(6, 2)	0.	2.	160.	1421.	6270.	7524.	8292.	2576.	559.	603.
TOTAL IN CLASS	-1.	5.	173.	1518.	6497.	8052.	10376.	4700.	2785.	3488.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	4.	6.	34.	51.	70.	110.	44.	11.	12.
REFORM(7, 3)	0.	16.	27.	133.	208.	186.	178.	57.	13.	14.
REFORM(7, 4)	0.	115.	198.	1027.	1494.	1352.	1295.	374.	76.	66.
REFORM(7, 5)	0.	-475.	-769.	-2261.	-3446.	-4436.	-6785.	-2569.	-578.	-556.
REFORM(7, 6)	0.	1.	-10.	-40.	-23.	84.	175.	78.	25.	31.
TOTAL IN CLASS	0.	-339.	-549.	-1107.	-1716.	-2743.	-5026.	-2014.	-454.	-432.
UNDISTRIBUTED AMOUNTS	-0.	-2.	-63.	-0.	0.	-0.	0.	0.	-0.	-0.
TOTAL CHANGES	-305.	-1094.	-2458.	-10289.	-17370.	-16799.	-23179.	-11083.	-1975.	-1611.
CURRENT TOTAL	301.	2034.	9227.	49883.	88341.	111559.	162814.	80417.	22798.	27342.
NEW TOTAL	-5.	940.	6769.	39594.	70972.	94760.	139635.	69333.	20823.	25731.
PERCENT CHANGE	-101.5	-53.8	-26.6	-20.6	-19.7	-15.1	-14.2	-13.8	-8.7	-5.9

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-1874.	-851.	-1808.	-1107.	-697.	-518.	-185.	-29.	-44.	0.
REFORM(1, 2)		-2495.	-693.	-1108.	-361.	-152.	-67.	-13.	-2.	-2.	0.
REFORM(1, 3)		-163.	-16.	-10.	7.	6.	3.	1.	0.	0.	0.
REFORM(1, 4)		201.	73.	129.	56.	30.	16.	4.	0.	0.	0.
TOTAL IN CLASS		-4331.	-1487.	-2797.	-1404.	-813.	-566.	-193.	-31.	-45.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-913.	-248.	-417.	-266.	-152.	-129.	-43.	-6.	-12.	0.
TOTAL IN CLASS		-913.	-248.	-417.	-266.	-152.	-129.	-43.	-6.	-12.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		91.	55.	111.	86.	75.	63.	10.	0.	0.	0.
REFORM(3, 2)		45.	22.	17.	22.	17.	14.	2.	0.	0.	0.
REFORM(3, 3)		122.	59.	94.	61.	48.	38.	6.	0.	0.	0.
REFORM(3, 4)		0.	0.	0.	5.	17.	10.	3.	0.	5.	0.
REFORM(3, 5)		-7.	-4.	-6.	-4.	-3.	-2.	-0.	-0.	-0.	0.
TOTAL IN CLASS		250.	133.	234.	170.	155.	122.	20.	0.	5.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		-277.	-66.	-91.	-37.	-17.	-11.	-3.	-0.	-0.	0.
REFORM(4, 2)		-0.	0.	0.	1.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)		-10.	-6.	-7.	-3.	-2.	-1.	-0.	0.	-1.	0.
REFORM(4, 4)		-0.	-3.	-2.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)		201.	88.	148.	105.	73.	40.	9.	0.	0.	0.
REFORM(4, 6)		620.	188.	309.	171.	110.	73.	27.	3.	7.	0.
REFORM(4, 7)		332.	101.	165.	91.	59.	39.	14.	2.	4.	0.
REFORM(4, 8)		43.	20.	39.	31.	36.	32.	11.	0.	16.	0.
TOTAL IN CLASS		909.	323.	562.	359.	259.	172.	58.	6.	27.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		-820.	-235.	-402.	-216.	-126.	-71.	-16.	-1.	-2.	0.
REFORM(5, 2)		-32.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)		1072.	328.	575.	299.	139.	71.	16.	1.	2.	0.
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)		-66.	-15.	-18.	-7.	-3.	-2.	-0.	-0.	-0.	0.
TOTAL IN CLASS		154.	77.	155.	76.	10.	-1.	-0.	-0.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 5.5 (continued)

MATE EMPLOYEES, AGED 26-29

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	2584.	811.	1605.	1188.	774.	686.	251.	36.	70.	0.		
REFORM(6, 2)	404.	95.	131.	47.	20.	11.	2.	0.	0.	0.		
TOTAL IN CLASS	2987.	906.	1736.	1235.	793.	697.	254.	36.	70.	0.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	10.	10.	13.	10.	10.	5.	2.	0.	2.	0.		
REFORM(7, 3)	8.	2.	2.	1.	0.	0.	0.	0.	0.	0.		
REFORM(7, 4)	42.	10.	9.	3.	1.	1.	0.	0.	0.	0.		
REFORM(7, 5)	-448.	-285.	-349.	-89.	-3.	9.	7.	-0.	14.	0.		
REFORM(7, 6)	17.	7.	10.	5.	3.	1.	0.	0.	0.	0.		
TOTAL IN CLASS	-371.	-257.	-314.	-70.	12.	16.	9.	-0.	17.	0.		
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	-1316.	-553.	-842.	101.	263.	311.	105.	6.	63.	-0.		
CURRENT TOTAL	23632.	7045.	11337.	6140.	3701.	2725.	949.	145.	221.	0.		
NEW TOTAL	22316.	6492.	10495.	6241.	3964.	3036.	1054.	150.	284.	0.		
PERCENT CHANGE	-5.6	-7.8	-7.4	1.6	7.1	11.4	11.1	3.8	28.4	-0		

TABLE 5.6

MALE EMPLOYEES, AGED 26-39

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 5 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-5.	-4.	-1.	-4.	-7.	-14.	-30.	-68.	-96.	-121.
REFORM(1, 2)	-1.	-3.	-8.	-15.	-31.	-38.	-69.	-120.	-166.	-221.
REFORM(1, 3)	0.	-1.	-5.	-20.	-31.	-35.	-32.	-29.	-28.	-25.
REFORM(1, 4)	0.	0.	0.	-1.	-4.	-2.	3.	7.	12.	17.
TOTAL IN CLASS	-7.	-8.	-14.	-39.	-73.	-89.	-128.	-210.	-278.	-350.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-0.	-0.	-0.	-0.	-0.	-3.	-11.	-74.	-01.
TOTAL IN CLASS	-0.	-0.	-0.	-0.	-0.	-0.	-3.	-11.	-74.	-01.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	1.	4.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	3.
REFORM(3, 3)	0.	0.	0.	0.	0.	0.	0.	1.	3.	8.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-0.	-0.	-0.	0.	0.	0.	0.	2.	5.	14.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-1.	-4.	-7.	-11.	-13.	-19.	-23.	-29.
REFORM(4, 2)	0.	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.
REFORM(4, 4)	0.	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(4, 5)	0.	0.	0.	1.	1.	1.	2.	6.	9.	16.
REFORM(4, 6)	0.	0.	0.	2.	7.	13.	20.	32.	42.	55.
REFORM(4, 7)	0.	0.	0.	1.	4.	7.	11.	17.	23.	30.
REFORM(4, 8)	0.	-0.	-0.	-0.	-0.	-0.	0.	1.	1.	2.
TOTAL IN CLASS	-0.	-0.	-1.	-0.	4.	10.	19.	36.	51.	73.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-5.	-12.	-23.	-40.	-55.	-72.
REFORM(5, 2)	0.	-2.	-4.	-14.	-19.	-19.	-16.	-13.	-10.	-8.
REFORM(5, 3)	0.	0.	2.	10.	17.	22.	28.	37.	48.	78.

TABLE 5.6 (continued)

MALE EMPLOYEES, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-1.	-4.	-6.	-6.	-7.	-7.	-7.	-8.
TOTAL IN CLASS	0.	-3.	-3.	-9.	-13.	-15.	-18.	-22.	-24.	-10.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	0.	0.	0.	1.	2.	9.	32.	165.	224.
REFORM(6, 2)	0.	0.	1.	6.	23.	32.	37.	38.	41.	47.
TOTAL IN CLASS	-0.	0.	2.	7.	24.	35.	47.	70.	207.	271.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	1.	1.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	2.	2.	5.	5.	6.	6.	6.	6.	5.
REFORM(7, 5)	0.	-7.	-7.	-10.	-13.	-19.	-31.	-38.	-43.	-43.
REFORM(7, 6)	0.	0.	-0.	-0.	-0.	0.	1.	1.	2.	2.
TOTAL IN CLASS	0.	-5.	-5.	-5.	-6.	-12.	-23.	-30.	-34.	-34.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	-0.	-0.	-1.	-0.	0.	-0.	0.	0.	-0.	-0.
TOTAL CHANGES	-7.	-17.	-22.	-47.	-64.	-72.	-104.	-166.	-147.	-125.
CURRENT TOTAL	7.	31.	83.	226.	325.	479.	734.	1201.	1693.	2127.
NEW TOTAL	-0.	14.	61.	179.	261.	407.	629.	1036.	1546.	2002.
PERCENT CHANGE	-101.5	-53.8	-26.6	-20.6	-19.7	-15.1	-14.2	-13.8	-8.7	-5.9

INCOME CLASSES		11	12	13	14	15	16	17	18	19	20
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-243.	-545.	-1057.	-2019.	-3212.	-4978.	-8411.	-14606.	-14742.	0.	0.
REFORM(1, 2)	-323.	-444.	-648.	-659.	-700.	-649.	-583.	-940.	-516.	0.	0.
REFORM(1, 3)	-21.	-10.	-6.	13.	28.	32.	58.	50.	74.	0.	0.
REFORM(1, 4)	26.	47.	75.	103.	136.	150.	163.	135.	90.	0.	0.
TOTAL IN CLASS	-561.	-953.	-1635.	-2562.	-3749.	-5446.	-8773.	-15361.	-15093.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-118.	-159.	-244.	-485.	-702.	-1237.	-1949.	-3095.	-3847.	0.	0.
TOTAL IN CLASS	-118.	-159.	-244.	-485.	-702.	-1237.	-1949.	-3095.	-3847.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	12.	35.	65.	157.	346.	607.	439.	9.	70.	0.	0.
REFORM(3, 2)	6.	14.	20.	40.	81.	133.	92.	2.	14.	0.	0.
REFORM(3, 3)	16.	38.	55.	111.	221.	366.	255.	5.	40.	0.	0.
REFORM(3, 4)	0.	0.	0.	9.	79.	92.	151.	0.	1616.	0.	0.
REFORM(3, 5)	-1.	-2.	-3.	-7.	-13.	-22.	-15.	-0.	-2.	0.	0.
TOTAL IN CLASS	32.	85.	137.	311.	714.	1177.	923.	16.	1739.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-36.	-42.	-53.	-67.	-78.	-110.	-124.	-106.	-156.	0.	0.
REFORM(4, 2)	-0.	0.	0.	2.	1.	1.	2.	0.	-0.	0.	0.
REFORM(4, 3)	-1.	-4.	-4.	-5.	-9.	-13.	-18.	0.	-205.	0.	0.
REFORM(4, 4)	-0.	-2.	-1.	0.	-1.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	26.	56.	87.	192.	335.	387.	405.	250.	372.	0.	0.
REFORM(4, 6)	80.	121.	180.	311.	506.	707.	1216.	1739.	2396.	0.	0.
REFORM(4, 7)	43.	65.	96.	167.	271.	378.	651.	931.	1282.	0.	0.
REFORM(4, 8)	6.	13.	23.	57.	167.	303.	509.	224.	5469.	0.	0.
TOTAL IN CLASS	118.	207.	328.	655.	1193.	1654.	2642.	3037.	9158.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-106.	-151.	-235.	-394.	-579.	-683.	-738.	-750.	-750.	0.	0.
REFORM(5, 2)	-4.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)	139.	210.	336.	546.	640.	687.	738.	750.	750.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-9.	-10.	-11.	-13.	-14.	-15.	-16.	-16.	-16.	0.	0.
TOTAL IN CLASS	20.	49.	90.	139.	48.	-13.	-16.	-16.	-16.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 5.7
MALE EMPLOYEES, AGED 26-39

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 5

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TAX PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	66	4549	-26669.0	25671.0	295.7	-2.9		300.6	.1
2	134	66062	-15294.8	97348.3	2014.8	967.8		2033.7	971.3
3	122	110613	40738.7	269756.1	9170.2	6883.5		9227.1	6899.8
4	137	221115	308959.0	771414.9	49742.7	40417.7		49883.2	40476.6
5	111	271748	536285.7	1218228.8	88081.2	72867.6		88341.3	73005.3
6	112	232685	640709.8	1264972.6	111213.6	96993.4		111559.5	97217.1
7	179	221871	857553.5	1502962.0	161163.7	141870.8		162814.0	142622.5
8	132	66935	379492.6	592446.0	78491.4	69886.7		80416.6	70599.3
9	59	13468	96291.3	152479.1	20713.8	20766.3		22798.4	21134.8
10	107	12855	110224.9	170221.9	24564.1	25229.8		27342.0	26104.4
11	102	7716	86720.4	128731.5	21244.8	21624.3		23632.1	22592.7
12	46	1561	22909.1	33757.9	6270.1	6126.1		7044.8	6558.2
13	60	1711	32628.4	47714.9	10126.5	9983.5		11336.7	10585.3
14	57	548	15239.3	22682.5	5405.2	5942.8		6140.1	6278.2
15	30	8337.9	12588.1	12588.1	3242.8	3739.8		3700.9	3981.2
16	17	104	5522.5	8485.1	2357.1	2868.4		2725.1	3047.2
17	11	22	1755.9	2631.6	852.1	1031.6		948.8	1056.6
18	2	2	245.8	347.3	133.3	150.3		144.6	150.3
19	3	3	368.1	670.9	199.8	284.0		221.1	284.5
20	0	0	.0	.0	.0	.0		.0	.0
TOTAL	1487	1274685	3102018.8	6323109.9	595282.8	527631.2		610610.6	533565.2

FEMALE EMPLOYEES, AGED 26-39

TABLE 6.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/o/s CLASS 6

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE INCOME PAID CURRENT	PERSONAL TAX PAID PROPOSED	AVERAGE DIRECT TAXES CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED RATE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	97761	585.	585.	1.	-0.	1.	-0.	.001	-.000	103.6
2	94105	1508.	1508.	50.	12.	50.	12.	.033	.008	102.9
3	117157	2487.	2487.	162.	110.	163.	108.	.066	.044	101.7
4	117134	3640.	3639.	361.	302.	363.	297.	.100	.082	100.1
5	36296	4890.	4887.	550.	491.	555.	484.	.113	.099	98.5
6	9514	5933.	5914.	715.	633.	734.	636.	.124	.107	97.4
7	7659	7166.	7154.	998.	937.	1019.	925.	.142	.129	95.7
8	1199	9439.	9411.	1489.	1401.	1540.	1402.	.163	.149	93.9
9	329	11935.	11799.	1661.	1881.	1888.	1975.	.158	.165	85.0
10	178	13747.	13622.	1994.	2326.	2289.	2439.	.167	.177	81.3
11	118	18405.	17918.	3154.	3567.	3762.	4032.	.204	.219	82.8
12	23	22996.	22777.	4755.	5148.	5239.	5335.	.228	.232	81.8
13	28	27537.	27055.	5969.	6662.	6756.	7137.	.245	.259	79.6
14	15	38296.	38115.	9721.	11391.	10708.	11546.	.280	.301	75.5
15	8	56199.	55030.	14283.	17323.	16365.	18430.	.291	.328	75.2
16	2	75812.	75812.	25769.	28248.	27873.	28248.	.368	.373	77.0
17	0	0.	0.	0.	0.	0.	0.	.000	.000	0
18	0	0.	0.	0.	0.	0.	0.	.000	.000	0
19	0	0.	0.	0.	0.	0.	0.	.000	.000	0
20	0	0.	0.	0.	0.	0.	0.	.000	.000	0
ALL	481526	2550.	2549.	216.	175.	219.	173.	.086	.068	100.2

TABLE 6.3

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/o/s CLASS 6
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	475785.	-3070.	0.	0.	0.
REFORM(1, 2)	33612.	-1697.	0.	0.	0.
REFORM(1, 3)	19100.	-1410.	0.	0.	0.
REFORM(1, 4)	10777.	25.	0.	0.	0.
TOTAL IN CLASS	539273.	-6153.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-348.
TOTAL IN CLASS	0.	0.	0.	0.	-348.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	1012.	-104.	0.	121.	0.
REFORM(3, 2)	120.	-33.	123.	62.	0.
REFORM(3, 3)	340.	76.	0.	0.	0.
REFORM(3, 4)	1.	1.	0.	0.	0.
REFORM(3, 5)	-20.	-5.	0.	0.	0.
TOTAL IN CLASS	1453.	-65.	123.	183.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-1818.	0.
REFORM(4, 2)	-5.	0.	0.	0.	0.
REFORM(4, 3)	-75.	-11.	0.	0.	0.
REFORM(4, 4)	-2.	0.	0.	0.	0.
REFORM(4, 5)	3893.	657.	0.	0.	0.
REFORM(4, 6)	5802.	1207.	0.	0.	0.
REFORM(4, 7)	3105.	646.	0.	0.	0.
REFORM(4, 8)	561.	110.	0.	0.	0.
TOTAL IN CLASS	13280.	2611.	0.	-1818.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-3135.	-709.	0.	0.	0.

TABLE 6.2 (continued) FEMALE EMPLOYEES, AGED 26-29

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-32188.	-3794.	0.	0.	0.
REFORM(5, 3)	17833.	3076.	0.	0.	0.
REFORM(5, 4)	0.	-14703.	0.	0.	0.
REFORM(5, 5)	-10699.	-1194.	0.	0.	0.
TOTAL IN CLASS	-28188.	-17325.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	5873.	1162.	0.	0.	-285.
REFORM(6, 2)	6051.	617.	0.	0.	0.
TOTAL IN CLASS	11925.	1778.	0.	0.	-285.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	168.	28.	0.	0.	0.
REFORM(7, 3)	2740.	171.	0.	0.	0.
REFORM(7, 4)	18444.	1371.	0.	0.	0.
REFORM(7, 5)	2524.	-1930.	0.	0.	0.
REFORM(7, 6)	3688.	94.	0.	0.	0.
TOTAL IN CLASS	27565.	-265.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-364.	0.	0.	0.
TOTAL CHANGES	565308.	-19782.	123.	-1635.	-633.
CURRENT TOTAL	587384.	104107.	1343.	550.	633.
NEW TOTAL	1152692.	84325.	1466.	-1085.	0.
PERCENT CHANGE	96.2	-19.0	9.2	-297.1	-100.0

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 6
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

		INCOME CLASSES									
REFORM		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-67.	-365.	24.	-967.	-657.	-286.	-437.	-105.	-32.	-24.
REFORM(1, 2)		0.	-114.	-373.	-524.	-338.	-158.	-133.	-27.	-5.	-12.
REFORM(1, 3)		0.	-86.	-464.	-462.	-279.	-73.	-36.	-8.	-1.	-1.
REFORM(1, 4)		0.	0.	6.	-4.	12.	-1.	6.	4.	0.	0.
TOTAL IN CLASS		-67.	-565.	-808.	-1956.	-1261.	-519.	-600.	-136.	-38.	-37.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-0.	-6.	-14.	-23.	-17.	-25.	-11.	-4.	-3.	-2.
REFORM(3, 2)		-0.	-1.	-3.	-6.	-5.	-8.	-4.	-1.	-2.	-1.
REFORM(3, 3)		0.	0.	0.	10.	11.	19.	10.	4.	6.	3.
REFORM(3, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)		0.	-0.	-0.	-1.	-1.	-1.	-1.	-0.	-0.	-0.
TOTAL IN CLASS		-0.	-7.	-16.	-20.	-12.	-15.	-6.	-2.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)		0.	0.	-0.	-0.	-0.	-0.	1.	0.	0.	0.
REFORM(4, 3)		0.	-0.	-0.	-4.	-2.	-1.	-1.	-0.	-0.	-1.
REFORM(4, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)		0.	7.	18.	198.	140.	65.	121.	26.	32.	20.
REFORM(4, 6)		0.	1.	7.	391.	363.	150.	185.	47.	19.	13.
REFORM(4, 7)		0.	1.	4.	209.	194.	80.	99.	25.	10.	7.
REFORM(4, 8)		0.	2.	1.	22.	22.	11.	24.	5.	5.	5.
TOTAL IN CLASS		0.	10.	29.	817.	717.	306.	429.	103.	67.	44.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		0.	0.	0.	-44.	-235.	-130.	-186.	-55.	-17.	-11.
REFORM(5, 2)		0.	-69.	-224.	-2336.	-806.	-194.	-141.	-16.	-3.	-3.

FEMALE EMPLOYEES, AGED 26-39

TABLE 6.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	127.	1642.	723.	230.	234.	51.	16.	11.
REFORM(5, 4)	0.	-2707.	-4961.	-4960.	-1330.	-430.	-229.	-50.	-14.	-10.
REFORM(5, 5)	0.	-28.	-77.	-705.	-245.	-67.	-57.	-10.	-3.	-2.
TOTAL IN CLASS	0.	-2804.	-5135.	-6403.	-1893.	-591.	-379.	-79.	-22.	-15.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	8.	20.	222.	163.	88.	213.	78.	89.	77.
REFORM(6, 2)	0.	8.	122.	199.	180.	55.	40.	10.	0.	1.
TOTAL IN CLASS	0.	15.	142.	421.	343.	143.	253.	88.	90.	77.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	10.	6.	3.	4.	2.	1.	1.
REFORM(7, 3)	0.	11.	15.	92.	33.	9.	8.	1.	0.	0.
REFORM(7, 4)	0.	81.	95.	802.	262.	61.	55.	8.	2.	2.
REFORM(7, 5)	0.	-174.	-212.	-632.	-353.	-183.	-236.	-92.	-27.	-14.
REFORM(7, 6)	0.	3.	44.	25.	15.	4.	2.	0.	0.	-0.
TOTAL IN CLASS	0.	-78.	-57.	297.	-36.	-104.	-166.	-80.	-25.	-11.
UNDISTRIBUTED AMOUNTS	-0.	-102.	-262.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-67.	-3530.	-6106.	-6844.	-2142.	-780.	-469.	-106.	72.	59.
CURRENT TOTAL	67.	4691.	19016.	42263.	19973.	6806.	7644.	1786.	547.	355.
NEW TOTAL	-0.	1160.	12910.	35418.	17832.	6026.	7174.	1680.	619.	414.
PERCENT CHANGE	-100.3	-75.3	-32.1	-16.2	-10.7	-11.5	-6.1	-5.9	13.2	16.6

TABLE 6.4 (continued)
FEMALE EMPLOYEES, AGED 26-32

REFORMS	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	68.	19.	33.	38.	31.	14.	0.	0.	0.	0.
REFORM(6, 2)	1.	0.	1.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	69.	19.	34.	38.	31.	14.	0.	0.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-3.	-2.	-2.	-0.	1.	0.	0.	0.	0.	0.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-1.	-2.	-2.	0.	1.	0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	49.	9.	19.	25.	24.	5.	-0.	-0.	-0.	-0.
CURRENT TOTAL	372.	109.	167.	146.	114.	52.	0.	0.	0.	0.
NEW TOTAL	421.	118.	187.	171.	139.	56.	0.	0.	0.	0.
PERCENT CHANGE	13.1	8.3	11.6	17.2	21.3	9.6	-0.	-0.	-0.	-0.

FEMALE EMPLOYEES, AGED 26-39

TABLE 6.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 6
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-67.	-365.	24.	-967.	-657.	-286.	-437.	-105.	-32.	-24.
REFORM(1, 2)	0.	-114.	-373.	-524.	-338.	-158.	-133.	-27.	-5.	-12.
REFORM(1, 3)	0.	-86.	-464.	-464.	-279.	-73.	-36.	-8.	-1.	-1.
REFORM(1, 4)	0.	0.	6.	-4.	12.	-1.	6.	4.	0.	0.
TOTAL IN CLASS	-67.	-565.	-808.	-1956.	-1261.	-519.	-600.	-136.	-38.	-37.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-9.	-18.	-37.	-67.	-44.	-20.	-50.	-19.	-23.	-20.
TOTAL IN CLASS	-9.	-18.	-37.	-67.	-44.	-20.	-50.	-19.	-23.	-20.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-4.	-8.	-5.	1.	5.	4.	2.	4.	2.
REFORM(3, 2)	0.	0.	0.	4.	4.	7.	4.	1.	2.	1.
REFORM(3, 3)	0.	0.	0.	10.	11.	19.	10.	4.	6.	3.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	-0.	-4.	-7.	8.	15.	31.	17.	7.	11.	6.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-10.	-60.	-263.	-705.	-388.	-157.	-181.	-33.	-14.	-2.
REFORM(4, 2)	0.	0.	-0.	-0.	-0.	-0.	1.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-4.	-2.	-1.	-1.	-0.	-0.	-1.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	0.	18.	198.	140.	65.	121.	26.	32.	20.
REFORM(4, 6)	0.	1.	7.	391.	363.	150.	185.	47.	19.	13.
REFORM(4, 7)	0.	1.	4.	209.	194.	80.	99.	25.	10.	7.
REFORM(4, 8)	0.	2.	1.	22.	22.	11.	24.	5.	5.	5.
TOTAL IN CLASS	-10.	-50.	-233.	111.	329.	149.	247.	70.	53.	42.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-44.	-235.	-130.	-186.	-55.	-17.	-11.
REFORM(5, 2)	0.	-69.	-224.	-2336.	-806.	-194.	-141.	-16.	-3.	-3.

TABLE 6.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	127.	1642.	723.	230.	234.	51.	16.	11.
REFORM(5, 4)	0.	-2707.	-4961.	-4960.	-1330.	-430.	-229.	-50.	-14.	-10.
REFORM(5, 5)	0.	-28.	-77.	-705.	-245.	-67.	-57.	-10.	-3.	-2.
TOTAL IN CLASS	0.	-2804.	-5135.	-6403.	-1893.	-591.	-379.	-79.	-22.	-15.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-8.	-7.	-10.	167.	127.	72.	172.	63.	71.	61.
REFORM(6, 2)	0.	8.	122.	199.	180.	55.	40.	10.	0.	1.
TOTAL IN CLASS	-8.	1.	112.	366.	308.	126.	212.	73.	71.	61.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	10.	6.	3.	4.	2.	1.	1.
REFORM(7, 3)	0.	11.	15.	92.	33.	9.	8.	1.	0.	0.
REFORM(7, 4)	0.	81.	95.	802.	262.	61.	55.	8.	2.	2.
REFORM(7, 5)	0.	-174.	-212.	-632.	-353.	-183.	-236.	-92.	-27.	-14.
REFORM(7, 6)	0.	3.	44.	25.	15.	4.	2.	0.	0.	-0.
TOTAL IN CLASS	0.	-78.	-57.	297.	-36.	-104.	-166.	-80.	-25.	-11.
UNDISTRIBUTED AMOUNTS										
	-0.	-102.	-262.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-95.	-3019.	-6428.	-7644.	-2583.	-928.	-719.	-165.	29.	27.
CURRENT TOTAL	84.	4734.	19109.	42470.	20135.	6980.	7803.	1846.	621.	407.
NEW TOTAL	-10.	1115.	12681.	34826.	17552.	6052.	7084.	1681.	650.	434.
PERCENT CHANGE	-112.4	-76.4	-33.6	-18.0	-12.8	-13.3	-9.2	-8.9	4.6	6.5

[illegible]

TABLE 6.5 (continued) FEMALE EMPLOYEES, AGED 26-29

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18				
REFORM(6, 1)	55.	15.	28.	32.	27.	12.	0.	0.	0.	0.	0.	
REFORM(6, 2)	1.	0.	1.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	56.	16.	28.	32.	27.	12.	0.	0.	0.	0.	0.	
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(7, 4)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(7, 5)	-3.	-2.	-2.	-0.	1.	0.	0.	0.	0.	0.	0.	
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	-1.	-2.	-2.	0.	1.	0.	0.	0.	0.	0.	0.	
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	
TOTAL CHANGES												
CURRENT TOTAL	32.	2.	11.	13.	17.	1.	-0.	-0.	-0.	-0.	-0.	
NEW TOTAL	444.	120.	189.	161.	131.	56.	0.	0.	0.	0.	0.	
PERCENT CHANGE	476.	123.	200.	173.	147.	56.	0.	0.	0.	0.	0.	
	7.2	1.9	5.6	7.8	12.6	1.3	-0.	-0.	-0.	-0.	-0.	

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM S/O/S CLASS 6 -- CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-4.	0.	-8.	-18.	-30.	-57.	-88.	-99.	-135.
REFORM(1, 2)	0.	-1.	-3.	-4.	-9.	-17.	-17.	-23.	-15.	-66.
REFORM(1, 3)	0.	-1.	-4.	-4.	-8.	-8.	-5.	-7.	-2.	-7.
REFORM(1, 4)	0.	0.	0.	-0.	0.	-0.	1.	3.	0.	0.
TOTAL IN CLASS	-1.	-6.	-7.	-17.	-35.	-54.	-78.	-114.	-116.	-208.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-0.	-0.	-1.	-1.	-2.	-7.	-16.	-69.	-110.
TOTAL IN CLASS	-0.	-0.	-0.	-1.	-1.	-2.	-7.	-16.	-69.	-110.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-0.	-0.	-0.	-0.	0.	1.	1.	1.	12.	12.
REFORM(3, 2)	0.	0.	0.	0.	0.	1.	0.	1.	6.	6.
REFORM(3, 3)	0.	0.	0.	0.	0.	2.	1.	3.	17.	16.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.
TOTAL IN CLASS	-0.	-0.	-0.	0.	0.	3.	2.	6.	34.	33.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-1.	-2.	-6.	-11.	-16.	-24.	-28.	-42.	-13.
REFORM(4, 2)	0.	0.	-0.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-3.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	0.	0.	2.	4.	7.	16.	22.	97.	112.
REFORM(4, 6)	0.	0.	0.	3.	10.	16.	24.	39.	59.	74.
REFORM(4, 7)	0.	0.	0.	2.	5.	8.	13.	21.	32.	40.
REFORM(4, 8)	0.	0.	0.	0.	1.	1.	3.	4.	16.	26.
TOTAL IN CLASS	-0.	-1.	-2.	1.	9.	16.	32.	58.	161.	237.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-6.	-14.	-24.	-45.	-52.	-59.
REFORM(5, 2)	0.	-1.	-2.	-20.	-22.	-20.	-18.	-13.	-10.	-17.
REFORM(5, 3)	0.	0.	1.	14.	20.	24.	31.	43.	48.	60.

FEMALE EMPLOYEES, AGED 26-39

TABLE 6.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	-29.	-42.	-42.	-37.	-45.	-30.	-41.	-44.	-58.
REFORM(5, 5)	0.	-0.	-1.	-6.	-7.	-7.	-7.	-8.	-9.	-9.
TOTAL IN CLASS	0.	-30.	-44.	-55.	-52.	-62.	-49.	-66.	-66.	-83.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	-0.	-0.	1.	4.	8.	22.	52.	215.	342.
REFORM(6, 2)	0.	0.	1.	2.	5.	6.	5.	8.	1.	4.
TOTAL IN CLASS	-0.	0.	1.	3.	8.	13.	28.	61.	217.	345.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	1.	2.	2.	6.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	1.	1.	7.	7.	6.	7.	7.	5.	10.
REFORM(7, 5)	0.	-2.	-2.	-5.	-10.	-19.	-31.	-77.	-83.	-81.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	-0.
TOTAL IN CLASS	0.	-1.	-0.	3.	-1.	-11.	-22.	-67.	-75.	-65.
UNDISTRIBUTED AMOUNTS	-0.	-1.	-2.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-1.	-38.	-55.	-65.	-71.	-98.	-94.	-138.	87.	150.
CURRENT TOTAL	1.	50.	163.	363.	555.	734.	1019.	1540.	1888.	2289.
NEW TOTAL	-0.	12.	108.	297.	484.	636.	925.	1402.	1975.	2439.
PERCENT CHANGE	-112.4	-76.4	-33.6	-18.0	-12.8	-13.3	-9.2	-8.9	4.6	6.5

TABLE 6.6 (continued)

FEMALE EMPLOYEES, AGED 26-39

		INCOME CLASSES																	
REFORM		11	12	13	14	15	16	17	18	19	20								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES																			
REFORM(1, 1)		-361.	-722.	-1076.	-1903.	-3035.	-5431.	0.	0.	0.	0.								
REFORM(1, 2)		-82.	-105.	-70.	-3.	-6.	-2.	0.	0.	0.	0.								
REFORM(1, 3)		-6.	1.	-2.	1.	14.	0.	0.	0.	0.	0.								
REFORM(1, 4)		4.	7.	30.	8.	21.	0.	0.	0.	0.	0.								
TOTAL IN CLASS		-444.	-820.	-1116.	-1897.	-3005.	-5433.	0.	0.	0.	0.								
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT																			
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.								
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.								
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.								
REFORM(2, 4)		-133.	-176.	-234.	-468.	-663.	-1157.	0.	0.	0.	0.								
TOTAL IN CLASS		-133.	-176.	-234.	-468.	-663.	-1157.	0.	0.	0.	0.								
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME																			
REFORM(3, 1)		72.	38.	98.	45.	352.	0.	0.	0.	0.	0.								
REFORM(3, 2)		26.	12.	29.	12.	83.	0.	0.	0.	0.	0.								
REFORM(3, 3)		70.	33.	78.	32.	229.	0.	0.	0.	0.	0.								
REFORM(3, 4)		0.	0.	0.	0.	71.	0.	0.	0.	0.	0.								
REFORM(3, 5)		-4.	-2.	-5.	-2.	-14.	0.	0.	0.	0.	0.								
TOTAL IN CLASS		165.	82.	200.	87.	721.	0.	0.	0.	0.	0.								
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME																			
REFORM(4, 1)		-22.	-32.	-7.	-26.	-62.	0.	0.	0.	0.	0.								
REFORM(4, 2)		-0.	1.	1.	2.	0.	0.	0.	0.	0.	0.								
REFORM(4, 3)		-2.	-9.	-4.	-12.	-11.	0.	0.	0.	0.	0.								
REFORM(4, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.								
REFORM(4, 5)		103.	147.	215.	325.	387.	27.	0.	0.	0.	0.								
REFORM(4, 6)		102.	146.	198.	304.	477.	630.	0.	0.	0.	0.								
REFORM(4, 7)		55.	78.	106.	163.	255.	337.	0.	0.	0.	0.								
REFORM(4, 8)		29.	86.	79.	169.	444.	4.	0.	0.	0.	0.								
TOTAL IN CLASS		264.	417.	586.	926.	1491.	999.	0.	0.	0.	0.								
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME																			
REFORM(5, 1)		-103.	-160.	-207.	-341.	-497.	-687.	0.	0.	0.	0.								
REFORM(5, 2)		-8.	-1.	-2.	0.	-1.	0.	0.	0.	0.	0.								
REFORM(5, 3)		132.	221.	291.	472.	586.	687.	0.	0.	0.	0.								
REFORM(5, 4)		-60.	-59.	-74.	-75.	-70.	-80.	0.	0.	0.	0.								
REFORM(5, 5)		-10.	-11.	-11.	-13.	-14.	-15.	0.	0.	0.	0.								
TOTAL IN CLASS		-49.	-11.	-5.	44.	4.	-95.	0.	0.	0.	0.								
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE																			

TABLE 6.6 (continued)

FEMALE EMPLOYEES, AGED 26-39

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16								
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	4.	3.	0.	34.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	2.	1.	1.	1.	3.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	9.	8.	11.	12.	14.	21.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-21.	-94.	-82.	-0.	107.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 6)	0.	2.	4.	0.	14.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-9.	-80.	-63.	12.	173.	21.	0.	0.	0.	0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	270.	97.	381.	838.	2065.	375.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
CURRENT TOTAL	3762.	5239.	6756.	10708.	16365.	27873.	0.	0.	0.	0.	0.	0.	0.	0.
NEW TOTAL	4032.	5335.	7137.	11546.	18430.	28248.	0.	0.	0.	0.	0.	0.	0.	0.
PERCENT CHANGE	7.2	1.9	5.6	7.8	12.6	1.3	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.

FEMALE EMPLOYEES, AGED 26-32

TABLE 6.1

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 6

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME TAX PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	33	97761	-44706.8	52419.9	67.1	-2	84.2	.0
2	89	94105	32360.8	133651.9	4690.7	1160.4	4733.9	1174.7
3	79	117157	134319.0	274540.4	19016.1	12909.6	19109.3	12943.6
4	71	117134	260825.6	400763.5	42262.8	35418.4	42469.6	35531.1
5	58	36296	113422.9	166238.7	19973.3	17831.5	20134.7	17940.3
6	33	9514	37014.8	52667.4	6806.0	6025.8	6980.5	6208.8
7	49	7659	38510.3	51184.3	7643.6	7174.5	7802.7	7265.4
8	14	1199	8263.6	10684.3	1785.7	1680.1	1846.0	1714.0
9	8	329	2560.4	3610.3	546.6	618.9	621.2	663.6
10	11	178	1589.7	2385.8	355.0	414.0	407.5	436.4
11	16	118	1496.8	2116.2	372.2	420.9	443.9	478.4
12	9	23	373.6	512.5	109.4	118.4	120.5	123.4
13	11	28	537.7	758.1	167.1	186.5	189.2	200.0
14	4	15	405.3	566.2	145.8	170.9	160.6	173.6
15	4	8	296.2	440.9	114.3	138.6	130.9	147.9
16	1	2	114.5	151.4	51.5	56.5	55.7	56.5
17	0	0	.0	.0	.0	.0	.0	.0
18	0	0	.0	.0	.0	.0	.0	.0
19	0	0	.0	.0	.0	.0	.0	.0
20	0	0	.0	.0	.0	.0	.0	.0
TOTAL	490	481526	587384.3	1152691.8	104107.0	84324.7	105290.4	85057.8

TABLE 7.1
FARMERS AND FISHERMEN, AGED 26-39

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 7 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS		NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					NUMBER MORE THAN ADDED TO TAX ROLL				
				-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50	
1	5230	1833	0	0	0	0	0	1921	0	0	0	0	0
2	3825	530	20	325	165	786	2503	0	0	0	0	20	0
3	1975	7671	270	270	470	60	1765	40	0	0	20	0	0
4	956	3451	1575	1280	185	240	951	20	0	0	0	0	0
5	405	450	21	1597	1355	185	746	0	0	0	0	20	0
6	240	0	312	260	220	1511	501	20	20	20	0	20	20
7	0	0	108	75	286	1137	672	80	25	0	0	0	0
8	3	0	0	60	160	828	397	85	0	20	0	0	0
9	2	0	2	4	26	258	124	46	2	0	0	0	0
10	1	0	0	37	38	274	104	49	1	0	0	0	0
11	2	0	0	0	9	184	91	7	1	0	0	0	0
12	0	0	0	0	7	52	5	12	0	0	0	0	0
13	0	0	0	0	1	31	9	0	5	5	0	0	0
14	0	0	0	0	0	1	11	0	0	3	1	2	0
15	0	0	0	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	1	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		12639	13935	2308	3908	2922	5547	9801	359	57	46	62	20

FARMERS AND FISHERMEN, AGED 26-39

TABLE 7.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 7

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE INCOME CURRENT	AVERAGE PERSONAL TAX PAID PROPOSED	AVERAGE DIRECT TAXES CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID PROPOSED	- - - - - ALL DIRECT TAXES OVER COMP. BASE CURRENT	- - - - - AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	- - - - - PERCENT OF INCOME CURRENTLY ASSESSABLE
1	8984	0.	0.	0.	0.	0.	0.	.000	.000	.0
2	8174	1630.	1630.	12.	11.	14.	10.	.009	.008	94.4
3	12541	2672.	2671.	27.	22.	29.	22.	.011	.010	94.8
4	8658	3645.	3645.	85.	60.	87.	61.	.024	.023	94.1
5	4779	4743.	4743.	221.	187.	226.	186.	.048	.039	94.5
6	3124	5840.	5838.	426.	362.	431.	363.	.074	.073	95.6
7	2383	7266.	7257.	771.	689.	785.	697.	.108	.106	95.3
8	1553	9258.	9254.	1174.	1100.	1200.	1101.	.130	.127	93.9
9	464	11706.	11694.	1483.	1500.	1612.	1509.	.138	.129	87.7
10	504	13751.	13720.	1982.	1997.	2173.	2017.	.158	.147	87.0
11	294	17218.	17147.	2804.	2801.	3082.	2863.	.179	.166	86.1
12	76	22682.	22616.	4169.	4281.	4552.	4325.	.201	.191	82.4
13	51	29345.	28925.	5872.	6162.	6685.	6555.	.228	.223	80.5
14	18	42651.	41758.	8904.	10358.	10562.	11204.	.248	.213	76.2
15	0	0.	0.	0.	0.	0.	0.	.000	.000	.0
16	1	78253.	78253.	24208.	26547.	26379.	26334.	.337	.309	77.1
17	0	0.	0.	0.	0.	0.	0.	.000	.000	.0
18	0	0.	0.	0.	0.	0.	0.	.000	.000	.0
19	0	0.	0.	0.	0.	0.	0.	.000	.000	.0
20	0	0.	0.	0.	0.	0.	0.	.000	.000	.0
ALL	51604	3340.	3337.	204.	187.	214.	189.	.064	.061	93.3
								.056	.056	

TABLE 7.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 7
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	51542.	-548.	0.	0.	0.
REFORM(1, 2)	36260.	-1042.	0.	0.	0.
REFORM(1, 3)	11762.	-597.	0.	0.	0.
REFORM(1, 4)	22591.	-31.	0.	0.	0.
TOTAL IN CLASS	122155.	-2218.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-238.
TOTAL IN CLASS	0.	0.	0.	0.	-238.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	172.	-12.	0.	21.	0.
REFORM(3, 2)	20.	-5.	21.	10.	0.
REFORM(3, 3)	58.	15.	0.	0.	0.
REFORM(3, 4)	1.	0.	0.	0.	0.
REFORM(3, 5)	-3.	-1.	0.	0.	0.
TOTAL IN CLASS	248.	-3.	21.	31.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-36.	0.
REFORM(4, 2)	38.	2.	0.	0.	0.
REFORM(4, 3)	-3455.	-306.	0.	0.	0.
REFORM(4, 4)	-527.	-56.	0.	0.	0.
REFORM(4, 5)	1239.	180.	0.	0.	0.
REFORM(4, 6)	1444.	284.	0.	0.	0.
REFORM(4, 7)	773.	152.	0.	0.	0.
REFORM(4, 8)	323.	43.	0.	0.	0.
TOTAL IN CLASS	-165.	299.	0.	-36.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-18.	-4.	0.	0.	0.

TABLE 7.3 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-657.	-63.	0.	0.	0.
REFORM(5, 3)	71.	12.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-293.	-26.	0.	0.	0.
TOTAL IN CLASS	-897.	-81.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	3620.	779.	0.	0.	-195.
REFORM(6, 2)	8926.	518.	0.	0.	0.
TOTAL IN CLASS	12547.	1297.	0.	0.	-195.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	97.	11.	0.	0.	0.
REFORM(7, 3)	367.	8.	0.	0.	0.
REFORM(7, 4)	1945.	109.	0.	0.	0.
REFORM(7, 5)	1462.	-303.	0.	0.	0.
REFORM(7, 6)	925.	4.	0.	0.	0.
TOTAL IN CLASS	4796.	-171.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-10.	0.	0.	0.
TOTAL CHANGES	138685.	-887.	21.	-5.	-433.
CURRENT TOTAL	24759.	10532.	229.	94.	433.
NEW TOTAL	163443.	9645.	250.	88.	-0.
PERCENT CHANGE	560.1	-8.4	9.2	-5.7	-100.0

TABLE 7.4

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 7
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	1	2	3	4	5	6	7	8	9	10
INCOME CLASSES										
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-5.	2.	-10.	-11.	-35.	-79.	-102.	-41.	-62.
REFORM(1, 2)	-2.	-4.	-27.	-89.	-103.	-116.	-154.	-176.	-82.	-105.
REFORM(1, 3)	0.	-1.	-19.	-143.	-164.	-113.	-73.	-48.	-15.	-13.
REFORM(1, 4)	0.	0.	-1.	-6.	-50.	-24.	3.	14.	6.	8.
TOTAL IN CLASS	-2.	-10.	-46.	-248.	-327.	-289.	-302.	-312.	-132.	-172.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	0.	-0.	-1.	-2.	-0.	-1.	-4.	-1.	-1.	-2.
REFORM(3, 2)	0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.	-1.
REFORM(3, 3)	0.	0.	0.	0.	0.	1.	2.	1.	1.	1.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-0.	-1.	-2.	-0.	-1.	-3.	-1.	-1.	-1.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	1.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-6.	-13.	-27.	-59.	-56.	-45.	-39.	-15.	-19.
REFORM(4, 4)	0.	-1.	-2.	-0.	-6.	-16.	-6.	-2.	-3.	-9.
REFORM(4, 5)	0.	3.	10.	12.	30.	21.	16.	18.	13.	16.
REFORM(4, 6)	0.	0.	1.	8.	31.	41.	50.	50.	20.	29.
REFORM(4, 7)	0.	0.	1.	4.	17.	22.	27.	27.	11.	16.
REFORM(4, 8)	0.	0.	1.	2.	4.	7.	9.	4.	-0.	2.
TOTAL IN CLASS	0.	-3.	-2.	0.	18.	19.	50.	58.	26.	35.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	-0.	-2.	-1.	-0.	-0.
REFORM(5, 2)	0.	-1.	-3.	-6.	-12.	-13.	-12.	-8.	-1.	-2.

TABLE 7.4 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	3.	3.	2.	0.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-1.	-3.	-5.	-5.	-5.	-3.	-1.	-1.
TOTAL IN CLASS	0.	-1.	-4.	-8.	-17.	-16.	-15.	-10.	-2.	-3.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	3.	12.	14.	34.	28.	40.	72.	95.	160.
REFORM(6, 2)	0.	0.	5.	29.	123.	124.	86.	70.	26.	25.
TOTAL IN CLASS	0.	3.	17.	43.	157.	152.	126.	143.	122.	186.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	1.	3.	1.	0.	0.	2.
REFORM(7, 3)	0.	0.	1.	1.	2.	2.	1.	1.	0.	0.
REFORM(7, 4)	0.	7.	11.	16.	22.	17.	16.	10.	3.	4.
REFORM(7, 5)	0.	-7.	-29.	-9.	-19.	-85.	-70.	-5.	-10.	-43.
REFORM(7, 6)	0.	-0.	-0.	-0.	-1.	-0.	1.	2.	1.	1.
TOTAL IN CLASS	0.	1.	-17.	8.	6.	-63.	-51.	8.	-5.	-37.
UNDISTRIBUTED AMOUNTS	-0.	-4.	-3.	-3.	-0.	-0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-2.	-15.	-56.	-210.	-164.	-198.	-194.	-114.	8.	7.
CURRENT TOTAL	2.	101.	336.	733.	1058.	1330.	1837.	1823.	688.	999.
NEW TOTAL	0.	86.	280.	523.	895.	1132.	1643.	1708.	696.	1007.
PERCENT CHANGE	-100.0	-15.1	-16.5	-28.7	-15.5	-14.9	-10.6	-6.3	1.2	.7

REFORM	INCOME CLASSES					16	17	18	19	20
	11	12	13	14	15					
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-73.	-41.	-54.	-33.	0.	-5.	0.	0.	0.	0.
REFORM(1, 2)	-101.	-36.	-32.	-13.	0.	-1.	0.	0.	0.	0.
REFORM(1, 3)	-7.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	9.	5.	3.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-172.	-74.	-82.	-44.	0.	-6.	0.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-1.	-0.	0.	1.	0.	0.	0.	0.	0.	0.
REFORM(3, 2)	-1.	-0.	-1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(3, 3)	3.	1.	3.	3.	0.	0.	0.	0.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	-0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	3.	3.	0.	0.	0.	0.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-15.	-4.	-5.	-2.	0.	-0.	0.	0.	0.	0.
REFORM(4, 4)	-5.	-1.	-2.	-3.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	15.	12.	10.	5.	0.	0.	0.	0.	0.	0.
REFORM(4, 6)	24.	10.	11.	7.	0.	1.	0.	0.	0.	0.
REFORM(4, 7)	13.	6.	6.	4.	0.	0.	0.	0.	0.	0.
REFORM(4, 8)	3.	3.	5.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	35.	25.	24.	12.	0.	1.	0.	0.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-2.	-1.	-1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)	0.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-1.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-2.	-1.	-1.	-0.	0.	0.	0.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 7.4 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	133.	59.	68.	53.	0.	7.	0.	0.	0.	0.
REFORM(6, 2)	17.	6.	4.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	151.	65.	72.	55.	0.	7.	0.	0.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	0.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-18.	-8.	-1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(7, 6)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-14.	-7.	0.	1.	0.	0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	-1.	9.	15.	26.	-0.	2.	-0.	-0.	-0.	-0.
NEW TOTAL	824.	317.	299.	160.	0.	24.	0.	0.	0.	0.
PERCENT CHANGE	823.	325.	314.	186.	0.	27.	0.	0.	0.	0.
	-0.1	2.7	4.9	16.3	-0.0	9.7	-0.0	-0.0	-0.0	-0.0

TABLE 7.5

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 7
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-0.	-5.	2.	-10.	-11.	-35.	-79.	-102.	-41.	-62.	
REFORM(1, 2)	-2.	-4.	-27.	-89.	-103.	-116.	-154.	-176.	-82.	-105.	
REFORM(1, 3)	0.	-1.	-19.	-143.	-164.	-113.	-73.	-48.	-15.	-13.	
REFORM(1, 4)	0.	0.	-1.	-6.	-50.	-24.	3.	14.	6.	8.	
TOTAL IN CLASS	-2.	-10.	-46.	-248.	-327.	-289.	-302.	-312.	-132.	-172.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-7.	-6.	-11.	-11.	-12.	-7.	-10.	-20.	-31.	-48.	
TOTAL IN CLASS	-7.	-6.	-11.	-11.	-12.	-7.	-10.	-20.	-31.	-48.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	0.	-0.	-0.	-2.	-0.	0.	-0.	0.	0.	1.	
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	1.	0.	0.	1.	
REFORM(3, 3)	0.	0.	0.	0.	0.	1.	2.	1.	1.	1.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	
TOTAL IN CLASS	0.	-0.	0.	-1.	0.	1.	3.	1.	1.	2.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-1.	-2.	-3.	-3.	-5.	-5.	-3.	-4.	-1.	-2.	
REFORM(4, 2)	0.	0.	0.	1.	0.	0.	0.	0.	0.	0.	
REFORM(4, 3)	0.	-6.	-13.	-27.	-59.	-56.	-45.	-39.	-15.	-19.	
REFORM(4, 4)	0.	-1.	-2.	-0.	-6.	-16.	-6.	-2.	-3.	-9.	
REFORM(4, 5)	0.	3.	10.	12.	30.	21.	16.	18.	13.	16.	
REFORM(4, 6)	0.	0.	1.	8.	31.	41.	50.	50.	20.	29.	
REFORM(4, 7)	0.	0.	1.	4.	17.	22.	27.	27.	11.	16.	
REFORM(4, 8)	0.	0.	1.	2.	4.	7.	9.	4.	-0.	2.	
TOTAL IN CLASS	-1.	-5.	-5.	-3.	12.	14.	48.	54.	25.	33.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	0.	-0.	-2.	-1.	-0.	-0.	
REFORM(5, 2)	0.	-1.	-3.	-6.	-12.	-13.	-12.	-8.	-1.	-2.	

TABLE 7.5 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	3.	3.	2.	0.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-1.	-3.	-5.	-5.	-5.	-3.	-1.	-1.
TOTAL IN CLASS	0.	-1.	-4.	-8.	-17.	-16.	-15.	-10.	-2.	-3.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-5.	-2.	3.	5.	24.	22.	32.	56.	70.	121.
REFORM(6, 2)	0.	0.	5.	29.	123.	124.	86.	70.	26.	25.
TOTAL IN CLASS	-5.	-2.	8.	33.	147.	146.	118.	127.	97.	146.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	1.	3.	1.	0.	0.	2.
REFORM(7, 3)	0.	0.	1.	1.	2.	2.	1.	1.	0.	0.
REFORM(7, 4)	0.	7.	11.	16.	22.	17.	16.	10.	3.	4.
REFORM(7, 5)	0.	-7.	-29.	-9.	-19.	-85.	-70.	-5.	-10.	-43.
REFORM(7, 6)	0.	-0.	-0.	-0.	-1.	-0.	1.	2.	1.	1.
TOTAL IN CLASS	0.	1.	-17.	8.	6.	-63.	-51.	8.	-5.	-37.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	-0.	-4.	-3.	-3.	-0.	-0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-15.	-29.	-78.	-233.	-190.	-214.	-210.	-153.	-48.	-79.
CURRENT TOTAL	14.	113.	358.	757.	1081.	1347.	1871.	1863.	748.	1095.
NEW TOTAL	-1.	84.	280.	524.	891.	1133.	1661.	1711.	700.	1017.
PERCENT CHANGE	-108.0	-25.5	-21.7	-30.8	-17.6	-15.9	-11.2	-8.2	-6.4	-7.2

TABLE 7.5 (continued)

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REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-73.	-41.	-54.	-33.	0.	-5.	0.	0.	0.	0.
REFORM(1, 2)	-101.	-36.	-32.	-13.	0.	-1.	0.	0.	0.	0.
REFORM(1, 3)	-7.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	9.	5.	3.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-172.	-74.	-82.	-44.	0.	-6.	0.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-36.	-14.	-14.	-10.	0.	-1.	0.	0.	0.	0.
TOTAL IN CLASS	-36.	-14.	-14.	-10.	0.	-1.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	2.	1.	4.	3.	0.	0.	0.	0.	0.	0.
REFORM(3, 2)	1.	0.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(3, 3)	3.	1.	3.	3.	0.	0.	0.	0.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	-0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	5.	2.	8.	7.	0.	0.	0.	0.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-2.	-1.	-1.	0.	-0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-15.	-4.	-5.	-2.	0.	-0.	0.	0.	0.	0.
REFORM(4, 4)	-5.	-1.	-2.	-3.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	15.	12.	10.	5.	0.	0.	0.	0.	0.	0.
REFORM(4, 6)	24.	10.	11.	7.	0.	1.	0.	0.	0.	0.
REFORM(4, 7)	13.	6.	6.	4.	0.	0.	0.	0.	0.	0.
REFORM(4, 8)	3.	3.	5.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	33.	23.	22.	11.	0.	1.	0.	0.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-2.	-1.	-1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)	0.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-1.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-2.	-1.	-1.	-0.	0.	0.	0.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 7.5 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	103.	47.	56.	45.	0.	6.	0.	0.	0.	0.
REFORM(6, 2)	17.	6.	4.	2.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	121.	53.	60.	47.	0.	6.	0.	0.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	0.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-18.	-8.	-1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(7, 6)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-14.	-7.	0.	1.	0.	0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-64.	-17.	-7.	12.	-0.	-0.	-0.	-0.	-0.	-0.
CURRENT TOTAL	906.	346.	341.	190.	0.	26.	0.	0.	0.	0.
NEW TOTAL	842.	329.	334.	202.	0.	26.	0.	0.	0.	0.
PERCENT CHANGE	-7.1	-5.0	-1.9	6.1	-0.0	-0.2	-0.0	-0.0	-0.0	-0.0

TABLE 7.6

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 7 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-1.	0.	-1.	-2.	-11.	-33.	-66.	-88.	-123.
REFORM(1, 2)	-0.	-1.	-2.	-10.	-21.	-37.	-64.	-114.	-178.	-209.
REFORM(1, 3)	0.	-0.	-2.	-17.	-34.	-56.	-31.	-31.	-32.	-25.
REFORM(1, 4)	0.	0.	-0.	-1.	-10.	-8.	1.	9.	13.	15.
TOTAL IN CLASS	-0.	-1.	-4.	-29.	-68.	-92.	-127.	-201.	-285.	-342.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-1.	-1.	-1.	-2.	-2.	-4.	-13.	-66.	-95.
TOTAL IN CLASS	-1.	-1.	-1.	-1.	-2.	-2.	-4.	-13.	-66.	-95.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	0.	-0.	-0.	-0.	-0.	0.	-0.	0.	0.	1.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(3, 3)	0.	0.	0.	0.	0.	0.	1.	0.	1.	3.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-0.	0.	-0.	0.	0.	1.	1.	2.	5.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-0.	-0.	-1.	-2.	-1.	-2.	-3.	-5.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(4, 3)	0.	-1.	-1.	-3.	-12.	-18.	-19.	-25.	-33.	-37.
REFORM(4, 4)	0.	-0.	-0.	-0.	-1.	-5.	-3.	-1.	-6.	-18.
REFORM(4, 5)	0.	0.	1.	1.	6.	7.	7.	12.	28.	31.
REFORM(4, 6)	0.	0.	0.	1.	7.	13.	21.	32.	43.	58.
REFORM(4, 7)	0.	0.	0.	0.	4.	7.	11.	17.	23.	31.
REFORM(4, 8)	0.	0.	0.	0.	1.	2.	4.	3.	-0.	5.
TOTAL IN CLASS	-0.	-1.	-0.	-0.	3.	4.	20.	35.	53.	65.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	-0.	-1.	-1.	-0.	-0.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-4.	-5.	-5.	-3.	-5.
REFORM(5, 3)	0.	0.	0.	0.	0.	1.	1.	1.	1.	1.

TABLE 7.6 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-0.	-1.	-2.	-2.	-2.	-1.	-2.
TOTAL IN CLASS	0.	-0.	-0.	-1.	-3.	-5.	-6.	-7.	-4.	-6.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	-0.	0.	1.	5.	7.	13.	36.	151.	241.
REFORM(6, 2)	0.	0.	0.	3.	26.	40.	36.	45.	57.	50.
TOTAL IN CLASS	-1.	-0.	1.	4.	31.	47.	50.	81.	208.	291.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	1.	1.	-0.	1.	3.
REFORM(7, 3)	0.	0.	0.	0.	0.	1.	0.	1.	1.	1.
REFORM(7, 4)	0.	1.	1.	2.	5.	6.	7.	6.	7.	7.
REFORM(7, 5)	0.	-1.	-2.	-1.	-4.	-27.	-29.	-3.	-21.	-86.
REFORM(7, 6)	0.	-0.	-0.	-0.	-0.	-0.	0.	1.	2.	1.
TOTAL IN CLASS	0.	0.	-1.	1.	1.	-20.	-21.	5.	-11.	-74.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-2.	-4.	-6.	-27.	-40.	-69.	-88.	-98.	-103.	-156.
CURRENT TOTAL	2.	14.	29.	87.	226.	431.	785.	1200.	1612.	2173.
NEW TOTAL	-0.	10.	22.	61.	186.	363.	697.	1101.	1509.	2017.
PERCENT CHANGE	-108.0	-25.5	-21.7	-30.8	-17.6	-15.9	-11.2	-8.2	-6.4	-7.2

TABLE 7.6 (continued)

INCOME CLASSES		11	12	13	14	15	16	17	18	19	20
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-248.	-545.	-1053.	-1806.	0.	-5119.	0.	0.	0.	0.	0.
REFORM(1, 2)	-344.	-475.	-623.	-747.	0.	-1000.	0.	0.	0.	0.	0.
REFORM(1, 3)	-23.	-13.	-6.	11.	0.	32.	0.	0.	0.	0.	0.
REFORM(1, 4)	31.	64.	66.	104.	0.	216.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-583.	-970.	-1616.	-2438.	0.	-5870.	0.	0.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-124.	-183.	-274.	-543.	0.	-1194.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-124.	-183.	-274.	-543.	0.	-1194.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	7.	9.	72.	181.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 2)	3.	3.	23.	53.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 3)	9.	9.	64.	145.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 4)	0.	0.	8.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	-1.	-1.	-4.	-9.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	18.	22.	163.	371.	0.	0.	0.	0.	0.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-8.	-22.	-28.	-48.	0.	-213.	0.	0.	0.	0.	0.
REFORM(4, 2)	1.	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-51.	-59.	-97.	-107.	0.	-165.	0.	0.	0.	0.	0.
REFORM(4, 4)	-16.	-16.	-48.	-163.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	51.	158.	188.	251.	0.	13.	0.	0.	0.	0.	0.
REFORM(4, 6)	83.	137.	210.	370.	0.	649.	0.	0.	0.	0.	0.
REFORM(4, 7)	44.	73.	113.	198.	0.	347.	0.	0.	0.	0.	0.
REFORM(4, 8)	9.	35.	97.	129.	0.	2.	0.	0.	0.	0.	0.
TOTAL IN CLASS	113.	305.	436.	629.	0.	633.	0.	0.	0.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-0.	-5.	-6.	-15.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-5.	-10.	-17.	-22.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)	2.	7.	7.	27.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-4.	-6.	-8.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-6.	-12.	-22.	-18.	0.	0.	0.	0.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 7.6 (continued)

FARMERS AND FISHERMEN, AGED 26-39

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	352.	625.	1107.	2522.	0.	6217.	0.	0.	0.	0.
REFORM(6, 2)	59.	79.	74.	84.	0.	147.	0.	0.	0.	0.
TOTAL IN CLASS	411.	703.	1181.	2606.	0.	6365.	0.	0.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	3.	4.	14.	38.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	1.	1.	1.	1.	0.	1.	0.	0.	0.	0.
REFORM(7, 4)	7.	6.	9.	8.	0.	21.	0.	0.	0.	0.
REFORM(7, 5)	-60.	-107.	-24.	-25.	0.	0.	0.	0.	0.	0.
REFORM(7, 6)	2.	5.	2.	14.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-47.	-91.	2.	35.	0.	21.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-219.	-227.	-130.	642.	-0.	-45.	-0.	-0.	-0.	-0.
CURRENT TOTAL	3082.	4552.	6685.	10562.	0.	26379.	0.	0.	0.	0.
NEW TOTAL	2863.	4325.	6555.	11204.	0.	26334.	0.	0.	0.	0.
PERCENT CHANGE	-7.1	-5.0	-1.9	6.1	-0.0	-0.2	-0.0	-0.0	-0.0	-0.0

FARMERS AND FISHERMEN, AGED 26-39

TABLE 7.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 7

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TAX INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	57	8984	-16245.2	-671.2	1.8	.0	.0	14.0	.0
2	79	8174	-6536.2	12611.2	101.2	85.9	85.9	113.3	85.4
3	65	12541	-2089.1	31773.9	335.7	280.2	280.2	357.9	282.9
4	44	8658	3326.7	29779.1	733.3	522.8	522.8	757.1	527.4
5	42	4779	6680.7	21406.4	1058.4	894.7	894.7	1081.3	896.4
6	34	3124	7824.6	17165.3	1329.8	1132.1	1132.1	1347.4	1138.5
7	41	2383	9643.5	16616.1	1837.1	1642.7	1642.7	1871.2	1664.0
8	41	1553	8742.7	13880.7	1822.5	1708.1	1708.1	1863.3	1714.3
9	31	464	3168.8	5274.5	688.0	696.2	696.2	748.0	701.8
10	57	504	4360.6	6736.5	999.1	1006.5	1006.5	1095.4	1019.1
11	43	294	3278.9	4919.6	824.3	823.4	823.4	906.2	844.2
12	17	76	1119.7	1669.4	316.8	325.3	325.3	345.9	330.4
13	13	51	964.3	1457.2	299.5	314.3	314.3	340.9	335.7
14	11	18	464.7	749.3	160.3	186.5	186.5	190.1	202.5
15	0	0	.0	.0	.0	.0	.0	.0	.0
16	1	1	54.4	75.5	24.2	26.5	26.5	26.4	26.5
17	0	0	.0	.0	.0	.0	.0	.0	.0
18	0	0	.0	.0	.0	.0	.0	.0	.0
19	0	0	.0	.0	.0	.0	.0	.0	.0
20	0	0	.0	.0	.0	.0	.0	.0	.0
TOTAL	576	51604	24758.9	163443.4	10532.0	9645.2	9645.2	11058.4	9770.0

TABLE 8.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 8 AND IN EACH INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES						-- -- -- MORE THAN 50		NUMBER ADDED TO TAX ROLL	
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50		
1	2517	2050	1108	0	0	0	763	0	0	0	0	
2	1833	891	348	40	0	0	2262	1357	268	1829	1701	
3	924	7292	261	416	463	364	1427	629	3307	310	466	
4	641	8737	1989	563	113	3201	661	2293	1383	309	95	
5	7	1328	26	986	124	3422	2468	4153	281	615	120	
6	2	144	353	154	53	917	396	3636	3181	958	806	
7	2	0	0	27	310	377	4416	2749	4253	1046	175	
8	4	0	0	1	286	245	2064	4011	532	362	83	
9	0	0	0	0	24	51	1219	1385	341	121	1	
10	3	0	0	0	3	75	1646	3196	691	123	1	
11	3	0	1	0	15	146	2477	2056	296	91	1	
12	1	0	0	0	2	223	1454	314	51	2	0	
13	1	0	0	0	1	1377	1211	238	5	3	0	
14	0	0	0	0	0	84	665	64	1	3	0	
15	0	0	0	0	0	10	246	39	7	3	0	
16	0	0	0	0	0	0	10	84	6	0	1	
17	0	0	0	0	0	0	15	14	0	1	0	
18	0	0	0	0	0	0	1	1	0	1	0	
19	0	0	0	0	0	0	2	0	0	0	0	
20	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	6138	20442	4086	2187	1394	10492	23403	26219	14603	5776	3451	91

TABLE 8.2
BUSINESS PROPRIETORS, PROFESSIONALS
AND SALESMEN, AGED 26-39

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/o/s CLASS 8

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. MODIFIED DEF. COMP.DEF.	AVERAGE INCOME CURRENT	PERSONAL INCOME TAX PAID PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	-- -- -- --			-- -- -- --			PERCENT OF INCOME CURRENTLY ASSESSABLE
						ALL DIRECT TAXES OVER COMP. BASE CURRENT	AVERAGE TAXES PROPOSED	PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	TAXES PROPOSED			
1	6438	52.	52.	2.	3.	-.0.	-.003	.031	-.000			-43.6
2	10557	1636.	1635.	26.	27.	32.	.019	.016	.019			90.1
3	15862	2690.	2690.	59.	61.	63.	.024	.022	.024			89.7
4	20232	3700.	3699.	101.	103.	100.	.027	.028	.027			89.9
5	13536	4756.	4754.	223.	226.	228.	.048	.047	.048			86.9
6	10602	5775.	5774.	336.	338.	365.	.063	.065.	.063			88.3
7	13358	7217.	7213.	633.	639.	695.	.089	.088	.087.			87.9
8	7588	9416.	9410.	990.	1014.	1083.	.115	.105	.115			85.8
9	3142	11133.	11096.	1335.	1392.	1476.	.125	.120	.130			85.2
10	5738	14013.	13995.	1792.	1960.	2130.	.152	.128	.152			79.8
11	5086	18046.	18007.	2708.	2946.	3104.	.172	.150	.171			79.9
12	2047	22923.	22860.	4056.	4384.	4604.	.191	.177	.190			80.4
13	2836	30296.	30208.	6263.	6801.	6604.	.218	.207	.218			79.5
14	817	43798.	43646.	10528.	11529.	11357.	.259	.241	.260			78.1
15	305	59700.	59424.	16207.	17730.	18039.	.302	.273	.301			77.2
16	101	81833.	81440.	23535.	26063.	27806.	.340	.289	.338			74.3
17	30	121260.	120919.	39422.	43074.	45543.	.376	.326	.375			74.6
18	3	167892.	160365.	53911.	64197.	71410.	.425	.336	.400			74.0
19	2	221550.	221550.	91568.	98218.	99031.	.447	.413	.447			72.6
20	0	0.	0.	0.	0.	0.	.000	.000	.000			0.
ALL	118282	7063.	7053.	825.	881.	909.	.129	.117	.128			84.1

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 8
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	117841.	-10709.	0.	0.	0.
REFORM(1, 2)	76756.	-9782.	0.	0.	0.
REFORM(1, 3)	28603.	-2319.	0.	0.	0.
REFORM(1, 4)	46633.	605.	0.	0.	0.
TOTAL IN CLASS	269833.	-22205.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-3142.
TOTAL IN CLASS	0.	0.	0.	0.	-3142.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	1706.	-31.	0.	204.	0.
REFORM(3, 2)	201.	-39.	208.	104.	0.
REFORM(3, 3)	574.	175.	0.	0.	0.
REFORM(3, 4)	5.	2.	0.	0.	0.
REFORM(3, 5)	-34.	-11.	0.	0.	0.
TOTAL IN CLASS	2452.	97.	208.	308.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-878.	0.
REFORM(4, 2)	11268.	2008.	0.	0.	0.
REFORM(4, 3)	-5074.	-845.	0.	0.	0.
REFORM(4, 4)	-568.	-80.	0.	0.	0.
REFORM(4, 5)	3812.	963.	0.	0.	0.
REFORM(4, 6)	10198.	2728.	0.	0.	0.
REFORM(4, 7)	5457.	1460.	0.	0.	0.
REFORM(4, 8)	17.	74.	0.	0.	0.
TOTAL IN CLASS	25110.	6308.	0.	-878.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-28.	-10.	0.	0.	0.

BUSINESS PROPRIETORS, PROFESSIONALS
AND SALSMEN, AGED 26-39

TABLE 8.3 (continued)

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-2254.	-415.	0.	0.	0.
REFORM(5, 3)	47821.	10276.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-958.	-172.	0.	0.	0.
TOTAL IN CLASS	44582.	9679.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	43665.	13734.	0.	0.	-2570.
REFORM(6, 2)	18881.	2717.	0.	0.	0.
TOTAL IN CLASS	62546.	16450.	0.	0.	-2570.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	206.	44.	0.	0.	0.
REFORM(7, 3)	702.	75.	0.	0.	0.
REFORM(7, 4)	3901.	494.	0.	0.	0.
REFORM(7, 5)	3094.	-1453.	0.	0.	0.
REFORM(7, 6)	3788.	55.	0.	0.	0.
TOTAL IN CLASS	11691.	-785.	0.	0.	0.
UNDISTRIBUTED AMOUNTS					
	0.	-1.	0.	0.	0.
TOTAL CHANGES					
CURRENT TOTAL	416214.	9543.	208.	-570.	-5712.
NEW TOTAL	378313.	97586.	2263.	927.	5712.
PERCENT CHANGE	794526.	107128.	2471.	357.	0.
	110.0	9.8	9.2	-61.5	-100.0

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 8
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES											
REFORM	1	2	3	4	5	6	7	8	9	10	
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-10.	-21.	-3.	-23.	-50.	-70.	-309.	-385.	-250.	-625.	
REFORM(1, 2)	-0.	-13.	-72.	-247.	-316.	-374.	-738.	-735.	-456.	-1111.	
REFORM(1, 3)	0.	-11.	-96.	-318.	-406.	-417.	-447.	-242.	-97.	-158.	
REFORM(1, 4)	0.	0.	-2.	-20.	-58.	-46.	5.	30.	38.	72.	
TOTAL IN CLASS	-10.	-45.	-172.	-607.	-830.	-907.	-1489.	-1332.	-765.	-1821.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-0.	-1.	-2.	-3.	-5.	-2.	-8.	-7.	-17.	-11.	
REFORM(3, 2)	-0.	-0.	-0.	-1.	-1.	-1.	-2.	-2.	-5.	-4.	
REFORM(3, 3)	0.	0.	1.	1.	2.	1.	5.	5.	12.	11.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	
TOTAL IN CLASS	-0.	-1.	-2.	-3.	-4.	-2.	-6.	-5.	-12.	-5.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	0.	28.	56.	134.	172.	214.	324.	223.	109.	224.	
REFORM(4, 3)	0.	-21.	-24.	-51.	-74.	-92.	-123.	-90.	-36.	-88.	
REFORM(4, 4)	0.	-1.	-1.	-9.	-3.	-7.	-2.	-8.	-1.	-8.	
REFORM(4, 5)	0.	7.	15.	25.	26.	31.	59.	69.	44.	130.	
REFORM(4, 6)	0.	1.	2.	25.	70.	108.	233.	212.	116.	294.	
REFORM(4, 7)	0.	1.	1.	13.	37.	58.	125.	113.	62.	157.	
REFORM(4, 8)	0.	0.	-1.	0.	-5.	-6.	4.	20.	-7.	8.	
TOTAL IN CLASS	0.	15.	48.	137.	225.	306.	620.	538.	288.	718.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	-0.	-0.	-0.	-0.	-1.	-0.	
REFORM(5, 2)	0.	-5.	-11.	-23.	-46.	-49.	-73.	-43.	-17.	-42.	

TABLE 8.3 (continued)

BUSINESS PROPRIETORS, PROFESSIONALS
AND SALESMEN, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	78.	139.	323.	522.	644.	1268.	1065.	543.	1341.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-5.	-11.	-19.	-19.	-31.	-18.	-7.	-17.
TOTAL IN CLASS	0.	70.	122.	289.	457.	576.	1164.	1004.	518.	1282.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	8.	16.	28.	29.	39.	121.	277.	188.	1607.
REFORM(6, 2)	0.	1.	28.	131.	272.	368.	464.	317.	135.	249.
TOTAL IN CLASS	0.	9.	44.	158.	302.	427.	585.	594.	323.	1856.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	2.	2.	2.	2.	3.	1.	4.
REFORM(7, 3)	0.	4.	5.	7.	9.	9.	11.	7.	3.	6.
REFORM(7, 4)	0.	31.	38.	57.	67.	62.	80.	44.	21.	36.
REFORM(7, 5)	0.	-20.	-17.	-49.	-143.	-152.	-135.	-148.	-30.	-175.
REFORM(7, 6)	0.	-1.	-3.	-22.	-8.	3.	8.	6.	4.	10.
TOTAL IN CLASS	0.	15.	22.	-5.	-72.	-76.	-33.	-87.	-1.	-119.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.	-0.
TOTAL CHANGES	-10.	63.	64.	-32.	75.	323.	841.	711.	352.	1910.
CURRENT TOTAL	10.	273.	941.	2049.	3020.	3557.	8457.	7515.	4193.	10281.
NEW TOTAL	-0.	335.	1005.	2017.	3095.	3880.	9298.	8226.	4545.	12190.
PERCENT CHANGE	-100.6	22.9	6.8	-1.6	2.5	9.1	9.9	9.5	8.4	18.6

TABLE 8.4 (continued)
BUSINESS PROPRIETORS, PROFESSIONALS
AND SALESMEN, AGED 26-39

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	2121.	1272.	3446.	2081.	1287.	755.	361.	50.	48.	0.
REFORM(6, 2)	266.	130.	217.	74.	31.	10.	3.	0.	0.	0.
TOTAL IN CLASS	2387.	1402.	3663.	2155.	1318.	764.	364.	51.	48.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	4.	3.	8.	5.	3.	3.	1.	0.	0.	0.
REFORM(7, 3)	6.	2.	4.	1.	1.	0.	0.	0.	0.	0.
REFORM(7, 4)	30.	11.	13.	3.	1.	1.	0.	0.	0.	0.
REFORM(7, 5)	-162.	-111.	-199.	-76.	-29.	-5.	-1.	0.	0.	0.
REFORM(7, 6)	16.	9.	16.	9.	4.	1.	0.	0.	0.	0.
TOTAL IN CLASS	-106.	-86.	-158.	-58.	-22.	-0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1931.	578.	935.	655.	518.	405.	178.	31.	15.	-0.
CURRENT TOTAL	13775.	8304.	17763.	8601.	4943.	2377.	1183.	162.	183.	0.
NEW TOTAL	15706.	8882.	18698.	9256.	5461.	2782.	1361.	192.	198.	0.
PERCENT CHANGE	14.0	7.0	5.3	7.6	10.5	17.0	15.1	18.9	8.1	-0.

TABLE 8.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 8
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

TABLE 3. CHANGES IN TAXES BY INCOME CLASS
(ALL DIRECT TAXES, THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-10.	-21.	-3.	-23.	-70.	-309.	-385.	-250.	-625.		
REFORM(1, 2)	-0.	-13.	-72.	-247.	-316.	-738.	-735.	-456.	-1111.		
REFORM(1, 3)	0.	-11.	-96.	-318.	-406.	-447.	-242.	-97.	-158.		
REFORM(1, 4)	0.	0.	-2.	-20.	-58.	5.	30.	38.	72.		
TOTAL IN CLASS	-10.	-45.	-172.	-607.	-830.	-1489.	-1332.	-765.	-1821.		
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 4)	-4.	-4.	-9.	-13.	-11.	-25.	-77.	-51.	-490.		
TOTAL IN CLASS	-4.	-4.	-9.	-13.	-11.	-25.	-77.	-51.	-490.		
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-0.	-0.	-0.	-1.	-1.	0.	1.	2.	6.		
REFORM(3, 2)	0.	0.	0.	0.	1.	0.	2.	4.	4.		
REFORM(3, 3)	0.	0.	1.	1.	2.	5.	5.	12.	11.		
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.		
TOTAL IN CLASS	-0.	-0.	0.	-0.	2.	7.	8.	17.	21.		
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-1.	-2.	-6.	-15.	-28.	-60.	-57.	-24.	-70.		
REFORM(4, 2)	0.	28.	56.	134.	172.	324.	223.	109.	224.		
REFORM(4, 3)	0.	-21.	-24.	-51.	-74.	-123.	-90.	-36.	-88.		
REFORM(4, 4)	0.	-1.	-1.	-9.	-3.	-2.	-8.	-1.	-8.		
REFORM(4, 5)	0.	7.	15.	25.	26.	59.	69.	44.	130.		
REFORM(4, 6)	0.	1.	2.	25.	70.	233.	212.	116.	294.		
REFORM(4, 7)	0.	1.	1.	13.	37.	125.	113.	62.	157.		
REFORM(4, 8)	0.	0.	-1.	0.	-5.	4.	20.	-7.	8.		
TOTAL IN CLASS	-1.	13.	42.	122.	195.	560.	480.	263.	648.		
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	-0.	-0.	-0.	-1.	-0.		
REFORM(5, 2)	0.	-5.	-11.	-23.	-46.	-73.	-43.	-17.	-42.		

TABLE B.2 (continued)

REPORT	1	2	3	4	5	6	7	8	9	10
REFORM (5, 3)	0.	78.	159.	325.	522.	644.	1268.	1065.	545.	1301.
REFORM (5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM (5, 5)	0.	-5.	-5.	-11.	-19.	-19.	-51.	-18.	-7.	-17.
TOTAL IN CLASSES	0.	70.	122.	289.	457.	576.	1164.	1004.	518.	1282.
6. REFORM CATEGORY 6 - OTHER ASPECTS OF COMPREHENSIVE CARE										
REFORM (6, 1)	-3.	4.	9.	17.	20.	30.	100.	214.	146.	1206.
REFORM (6, 2)	0.	1.	28.	131.	272.	308.	468.	517.	135.	249.
TOTAL IN CLASSES	-3.	5.	37.	148.	292.	417.	568.	531.	281.	1455.
7. REFORM CATEGORY 7 - CHANGES IN COUNTRY TOTALY ALLOWANCE										
REFORM (7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM (7, 2)	0.	0.	0.	2.	2.	2.	2.	3.	1.	4.
REFORM (7, 3)	0.	4.	5.	7.	9.	9.	11.	7.	3.	6.
REFORM (7, 4)	0.	31.	58.	57.	67.	62.	80.	44.	21.	36.
REFORM (7, 5)	0.	-20.	-17.	-49.	-143.	-152.	-135.	-148.	-50.	-175.
REFORM (7, 6)	0.	-1.	-5.	-22.	-48.	-5.	8.	6.	4.	10.
TOTAL IN CLASSES	0.	15.	22.	-5.	-72.	-76.	-55.	-67.	-1.	-119.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.	-0.
TOTAL CHANGES	-19.	53.	43.	-67.	32.	281.	747.	527.	263.	974.
CURRENT TOTAL	18.	282.	963.	2081.	3058.	3586.	6542.	7693.	4373.	11248.
NEW TOTAL	-1.	35.	1006.	2014.	3091.	3827.	9289.	8219.	4636.	12222.
PERCENT CHANGE	-106.1	18.8	4.5	-3.2	1.1	7.8	8.7	6.9	6.0	8.7

TABLE 8.5 (continued)
BUSINESS PROPRIETORS, PROFESSIONALS
AND SALESMEN, AGED 26-29

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	1645.	1014.	2845.	1754.	1107.	653.	315.	44.	42.	0.
REFORM(6, 2)	266.	130.	217.	74.	31.	10.	3.	0.	0.	0.
TOTAL IN CLASS	1911.	1144.	3062.	1828.	1138.	663.	318.	45.	42.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	4.	3.	8.	5.	3.	3.	1.	0.	0.	0.
REFORM(7, 3)	6.	2.	4.	1.	1.	0.	0.	0.	0.	0.
REFORM(7, 4)	30.	11.	13.	3.	1.	1.	0.	0.	0.	0.
REFORM(7, 5)	-162.	-111.	-199.	-76.	-29.	-5.	-1.	0.	0.	0.
REFORM(7, 6)	16.	9.	16.	9.	4.	1.	0.	0.	0.	0.
TOTAL IN CLASS	-106.	-86.	-158.	-58.	-22.	-0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	803.	-47.	-559.	-140.	94.	176.	74.	22.	2.	-0.
CURRENT TOTAL	14981.	8974.	19287.	9419.	5408.	2632.	1292.	193.	196.	0.
NEW TOTAL	15785.	8927.	18728.	9279.	5502.	2808.	1366.	214.	198.	0.
PERCENT CHANGE	5.4	-5	-2.9	-1.5	1.7	6.7	5.7	11.2	.8	-0

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 8 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES									
REFORM	1	2	3	4	5	6	7	8	9 10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES									
REFORM(1, 1)	-2.	-2.	-0.	-1.	-4.	-7.	-23.	-51.	-80. -109.
REFORM(1, 2)	-0.	-1.	-5.	-12.	-23.	-35.	-55.	-97.	-145. -194.
REFORM(1, 3)	0.	-1.	-6.	-16.	-30.	-39.	-33.	-32.	-31. -27.
REFORM(1, 4)	0.	0.	-0.	-1.	-4.	-4.	0.	4.	12. 13.
TOTAL IN CLASS	-2.	-4.	-11.	-30.	-61.	-86.	-111.	-176.	-243. -317.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT									
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0. 0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0. 0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0. 0.
REFORM(2, 4)	-1.	-0.	-1.	-1.	-1.	-1.	-2.	-10.	-16. -85.
TOTAL IN CLASS	-1.	-0.	-1.	-1.	-1.	-1.	-2.	-10.	-16. -85.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME									
REFORM(3, 1)	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	1. 1.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	0.	1. 1.
REFORM(3, 3)	0.	0.	0.	0.	0.	0.	0.	1.	2. 0.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0. 0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0. -0.
TOTAL IN CLASS	-0.	-0.	0.	-0.	0.	0.	0.	1.	5. 4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME									
REFORM(4, 1)	-0.	-0.	-0.	-1.	-2.	-2.	-5.	-8.	-12. -12.
REFORM(4, 2)	0.	3.	4.	7.	13.	20.	24.	29.	35. 39.
REFORM(4, 3)	0.	-2.	-2.	-3.	-6.	-9.	-9.	-12.	-15. -11.
REFORM(4, 4)	0.	-0.	-0.	-0.	-0.	-1.	-0.	-1.	-0. -1.
REFORM(4, 5)	0.	1.	1.	1.	2.	3.	4.	9.	14. 23.
REFORM(4, 6)	0.	0.	0.	1.	5.	10.	17.	28.	37. 51.
REFORM(4, 7)	0.	0.	0.	1.	3.	5.	9.	15.	20. 27.
REFORM(4, 8)	0.	0.	-0.	0.	-0.	-1.	0.	3.	-2. 1.
TOTAL IN CLASS	-0.	1.	3.	6.	14.	27.	42.	63.	84. 113.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME									
REFORM(5, 1)	0.	0.	0.	0.	-0.	-0.	-0.	-0.	-0. -0.
REFORM(5, 2)	0.	-0.	-1.	-1.	-3.	-5.	-5.	-6.	-7. -5.
REFORM(5, 3)	0.	7.	9.	16.	39.	61.	95.	140.	173. 234.

TABLE 8.6 (continued)
BUSINESS PROPRIETORS, PROFESSIONALS
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REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-2.	-2.	-2.	-2.	-3.
TOTAL IN CLASS	0.	7.	8.	14.	34.	54.	87.	132.	165.	223.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	0.	1.	1.	1.	3.	7.	28.	47.	210.
REFORM(6, 2)	0.	0.	2.	6.	20.	37.	35.	42.	43.	43.
TOTAL IN CLASS	-1.	1.	2.	7.	22.	39.	42.	70.	90.	254.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(7, 3)	0.	0.	0.	0.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	2.	3.	5.	6.	6.	6.	7.	6.
REFORM(7, 5)	0.	-2.	-1.	-2.	-11.	-14.	-10.	-19.	-9.	-30.
REFORM(7, 6)	0.	-0.	-0.	-1.	-1.	0.	1.	1.	1.	2.
TOTAL IN CLASS	0.	1.	1.	-0.	-5.	-7.	-2.	-11.	-0.	-21.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-3.	5.	3.	-3.	2.	27.	56.	69.	84.	170.
CURRENT TOTAL	3.	27.	61.	103.	226.	338.	639.	1014.	1392.	1960.
NEW TOTAL	-0.	32.	63.	100.	228.	365.	695.	1083.	1476.	2130.
PERCENT CHANGE	-106.1	18.8	4.5	-3.2	1.1	7.8	8.7	6.9	6.0	8.7

		INCOME CLASSES													
REFORM		11	12	13	14	15	16	17	18	19	20				
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES															
REFORM(1, 1)		-228.	-517.	-1104.	-2112.	-3398.	-5040.	-8622.	-12490.	-21647.	0.				
REFORM(1, 2)		-330.	-493.	-687.	-865.	-897.	-803.	-699.	-634.	-1918.	0.				
REFORM(1, 3)		-22.	-13.	-5.	15.	29.	40.	49.	49.	50.	0.				
REFORM(1, 4)		25.	46.	73.	112.	149.	138.	171.	228.	451.	0.				
TOTAL IN CLASS		-555.	-977.	-1723.	-2851.	-4116.	-5670.	-9101.	-12847.	-23063.	0.				
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT															
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 4)		-114.	-154.	-259.	-488.	-724.	-1228.	-1868.	-2550.	-3657.	0.				
TOTAL IN CLASS		-114.	-154.	-259.	-488.	-724.	-1228.	-1868.	-2550.	-3657.	0.				
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME															
REFORM(3, 1)		3.	9.	17.	39.	85.	138.	138.	3062.	0.	0.				
REFORM(3, 2)		2.	3.	5.	10.	20.	30.	28.	630.	0.	0.				
REFORM(3, 3)		5.	9.	14.	27.	55.	83.	79.	1741.	0.	0.				
REFORM(3, 4)		0.	0.	0.	0.	4.	6.	15.	0.	0.	0.				
REFORM(3, 5)		-0.	-1.	-1.	-2.	-3.	-5.	-5.	-104.	0.	0.				
TOTAL IN CLASS		10.	20.	35.	74.	160.	253.	256.	5328.	0.	0.				
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME															
REFORM(4, 1)		-24.	-41.	-78.	-124.	-143.	-130.	-159.	-213.	0.	0.				
REFORM(4, 2)		46.	46.	43.	43.	49.	124.	173.	81.	3217.	0.				
REFORM(4, 3)		-19.	-21.	-22.	-30.	-38.	-46.	-79.	-418.	0.	0.				
REFORM(4, 4)		-2.	-3.	-2.	-9.	-0.	-114.	0.	0.	0.	0.				
REFORM(4, 5)		24.	43.	63.	92.	197.	269.	165.	328.	0.	0.				
REFORM(4, 6)		78.	116.	184.	309.	488.	685.	1077.	1418.	1948.	0.				
REFORM(4, 7)		42.	62.	99.	165.	261.	367.	576.	759.	1042.	0.				
REFORM(4, 8)		2.	-1.	6.	0.	55.	100.	200.	60.	0.	0.				
TOTAL IN CLASS		148.	202.	292.	447.	869.	1254.	1952.	2015.	6207.	0.				
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME															
REFORM(5, 1)		-0.	-0.	-0.	-1.	-4.	-29.	-27.	-168.	0.	0.				
REFORM(5, 2)		-7.	-9.	-11.	-15.	-21.	-24.	-18.	0.	0.	0.				
REFORM(5, 3)		324.	382.	450.	501.	492.	638.	666.	537.	0.	0.				
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(5, 5)		-3.	-4.	-5.	-6.	-8.	-10.	-7.	-5.	0.	0.				
TOTAL IN CLASS		315.	369.	434.	479.	460.	576.	613.	364.	0.	0.				
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE															

TABLE 8.6 (continued) BUSINESS PROPRIETORS, PROFESSIONALS
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REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18				
REFORM(6, 1)	323.	495.	1003.	2147.	3628.	6466.	10500.	14747.	21028.	0.		
REFORM(6, 2)	52.	63.	76.	90.	102.	95.	114.	129.	118.	0.		
TOTAL IN CLASS	376.	559.	1080.	2238.	3730.	6561.	10614.	14876.	21146.	0.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	1.	2.	3.	6.	9.	30.	18.	0.	0.	0.		
REFORM(7, 3)	1.	1.	1.	2.	2.	2.	2.	2.	1.	0.		
REFORM(7, 4)	6.	5.	4.	4.	3.	5.	4.	7.	22.	0.		
REFORM(7, 5)	-32.	-54.	-70.	-93.	-96.	-52.	-33.	0.	0.	0.		
REFORM(7, 6)	3.	4.	6.	10.	12.	14.	12.	17.	157.	0.		
TOTAL IN CLASS	-21.	-42.	-56.	-71.	-71.	-2.	4.	27.	181.	0.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES												
CURRENT TOTAL	158.	-23.	-197.	-172.	309.	1743.	2470.	7213.	813.	-0.		
NEW TOTAL	2946.	4384.	6801.	11529.	17730.	26063.	43074.	64197.	98218.	0.		
	3104.	4361.	6604.	11357.	18039.	27806.	45543.	71410.	99031.	0.		
PERCENT CHANGE	5.4	-0.5	-2.9	-1.5	1.7	6.7	5.7	11.2	.8	-0.		

BUSINESS PROPRIETORS, PROFESSIONALS
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TABLE 8.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 8

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME		TAX		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED	CURRENT	PROPOSED	CURRENT	PROPOSED	CURRENT	PROPOSED
1	79	6438	-9722.1	-284.5	10.3	-	-	17.6	337.5	.0
2	127	10557	-1118.6	16240.3	272.6	335.1	282.3	337.5	1012.2	
3	118	15862	3183.4	40456.3	941.3	1004.9	962.7	1012.2	2028.7	
4	114	20232	11649.1	70710.7	2048.6	2016.8	2080.6	2028.7	3119.1	
5	86	13538	18955.8	60659.2	3020.1	3095.4	3058.5	3119.1	3892.0	
6	78	10602	21765.6	57761.1	3557.2	3880.4	3586.2	3892.0	9349.6	
7	128	13358	46167.8	91600.2	8457.3	9298.3	8542.0	9349.6	8276.9	
8	120	7588	37336.0	68102.6	7514.7	8226.1	7692.5	8276.9	4660.6	
9	72	3142	19845.0	33662.4	4193.3	454.8	4372.9	4660.6	12291.6	
10	106	5738	45732.7	77346.8	10280.7	12190.2	11247.6	12291.6	15905.2	
11	139	5086	55483.6	88190.6	13774.6	15706.1	14981.2	15905.2	9010.7	
12	57	2047	29609.9	44849.8	8303.6	8881.9	8973.8	9010.7	18948.4	
13	68	2836	55289.3	81470.0	17762.7	18697.5	19286.8	18948.4	5545.5	
14	817	817	23411.2	33916.9	8601.0	9256.4	9419.3	9380.0	2821.6	
15	35	305	12181.2	17401.8	4943.0	5461.4	5407.6	5545.5	1371.1	
16	20	101	5409.5	7978.4	2377.0	2781.9	2632.4	2821.6	214.9	
17	14	30	2491.7	3526.6	1182.6	1360.8	1292.2	1371.1	198.1	
18	3	3	324.5	494.9	161.7	192.3	192.6	214.9	.0	
19	1	2	317.2	442.7	183.1	198.1	196.4	198.1	.0	
20	0	0	.0	.0	.0	.0	.0	.0	108363.7	
TOTAL	1425	118282	378312.7	794526.9	97585.6	107128.4	104225.1	108363.7		

INVESTORS AND OTHERS,
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TABLE 9.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 9 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES							NUMBER MORE THAN ADDED TO TAX ROLL		
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50	
1	735	1403	580	0	0	0	294	0	0	0	0	0
2	25	60	0	265	0	80	296	5	20	0	160	0
3	100	100	40	0	20	0	61	0	0	0	90	0
4	175	80	165	40	0	40	5	0	0	0	0	0
5	60	106	45	240	66	40	20	20	0	80	21	0
6	0	0	20	40	41	65	90	20	40	5	120	0
7	0	0	0	128	20	40	42	160	0	0	120	0
8	0	0	0	22	0	20	21	46	115	21	0	0
9	0	0	0	0	1	0	0	40	20	0	80	0
10	0	0	0	0	0	20	47	21	24	43	60	0
11	0	0	0	0	25	0	0	11	35	97	32	0
12	1	0	0	0	0	0	0	9	9	32	117	0
13	0	0	0	0	0	1	31	24	59	161	54	0
14	0	0	0	0	0	0	0	0	24	88	7	0
15	0	0	0	0	0	0	0	1	5	56	24	0
16	0	0	0	0	0	0	0	1	3	23	13	0
17	0	0	0	0	0	0	1	0	0	9	14	0
18	0	0	0	0	0	0	0	0	0	2	5	0
19	0	0	0	0	0	0	0	0	0	3	6	0
20	0	0	0	0	0	0	0	0	0	1	0	0
TOTAL	1096	1749	850	735	173	306	908	358	354	621	923	0

INVESTORS AND OTHERS
MALE, AGED 26-39

TABLE 9.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/o/s CLASS 9

INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME		AVERAGE PERSONAL		AVERAGE FOR ALL		ALL DIRECT TAXES		AVERAGE TAX RATES		PERSONAL INC. TAXES		PERCENT OF INCOME CURRENTLY ASSESSABLE
		COMP. DEF.	MODIFIED COMP. DEF.	CURRENT	PROPOSED	DIRECT TAXES PAID CURRENT	TAXES PAID PROPOSED	OVER COMP. CURRENT	PROPOSED	CURRENT	PROPOSED	OVER MODIFIED BASE CURRENT	PROPOSED	
1	3012	210.	208.	7.	-2.	13.	-1.	.061	-.004	.032	-.007	.032	-.007	98.7
2	911	1604.	1598.	16.	30.	53.	35.	.020	.022	.010	.019	.010	.019	74.9
3	411	2778.	2769.	41.	55.	64.	62.	.023	.022	.015	.020	.015	.020	85.2
4	505	3720.	3698.	121.	41.	153.	57.	.041	.015	.033	.011	.033	.011	96.1
5	698	4691.	4685.	186.	178.	219.	178.	.047	.038	.040	.038	.040	.038	84.1
6	441	5693.	5656.	392.	465.	439.	496.	.077	.087	.069	.082	.069	.082	85.2
7	510	7295.	7264.	608.	671.	671.	697.	.092	.096	.084	.092	.084	.092	88.1
8	245	9118.	8870.	657.	729.	876.	971.	.096	.107	.074	.082	.074	.082	83.1
9	141	11583.	11294.	1076.	1670.	1410.	1953.	.122	.169	.095	.148	.095	.148	72.7
10	215	14291.	13841.	1310.	1782.	1836.	2232.	.128	.156	.095	.129	.095	.129	74.7
11	200	17630.	16721.	1452.	2197.	2447.	3102.	.139	.176	.087	.131	.087	.131	71.3
12	168	22075.	20314.	1302.	2824.	3060.	4582.	.139	.208	.064	.139	.064	.139	65.7
13	330	30769.	28180.	2647.	4084.	5076.	6656.	.165	.216	.094	.145	.094	.145	73.3
14	119	41527.	38240.	5107.	8061.	8394.	11322.	.202	.273	.134	.211	.134	.211	70.3
15	86	61650.	56384.	7875.	13966.	13310.	19208.	.216	.312	.140	.248	.140	.248	66.5
16	40	88220.	81196.	13698.	23667.	21209.	30645.	.240	.347	.169	.291	.169	.291	67.1
17	24	124956.	114124.	18853.	36577.	30527.	47360.	.244	.379	.165	.321	.165	.321	64.3
18	7	186355.	165873.	21566.	48768.	41396.	69238.	.222	.372	.130	.294	.130	.294	69.2
19	9	228323.	209859.	36613.	77004.	57601.	95453.	.252	.418	.174	.367	.174	.367	62.4
20	1	378582.	309576.	67943.	112334.	127881.	181339.	.338	.479	.219	.363	.219	.363	70.1
ALL	8073	7365.	6949.	686.	1106.	1116.	1517.	.152	.206	.099	.159	.099	.159	74.3

TABLE 9.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 9
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	6838.	-1069.	0.	0.	0.
REFORM(1, 2)	2951.	-490.	0.	0.	0.
REFORM(1, 3)	1224.	-84.	0.	0.	0.
REFORM(1, 4)	2090.	47.	0.	0.	0.
TOTAL IN CLASS	13103.	-1595.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-525.
TOTAL IN CLASS	0.	0.	0.	0.	-525.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	4630.	224.	0.	554.	0.
REFORM(3, 2)	547.	-70.	564.	282.	0.
REFORM(3, 3)	1558.	579.	0.	0.	0.
REFORM(3, 4)	132.	58.	0.	0.	0.
REFORM(3, 5)	-93.	-35.	0.	0.	0.
TOTAL IN CLASS	6772.	756.	564.	836.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-33.	0.
REFORM(4, 2)	28.	4.	0.	0.	0.
REFORM(4, 3)	-430.	-71.	0.	0.	0.
REFORM(4, 4)	-71.	-16.	0.	0.	0.
REFORM(4, 5)	1735.	399.	0.	0.	0.
REFORM(4, 6)	1197.	380.	0.	0.	0.
REFORM(4, 7)	641.	204.	0.	0.	0.
REFORM(4, 8)	1469.	542.	0.	0.	0.
TOTAL IN CLASS	4568.	1442.	0.	-33.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-180.	-50.	0.	0.	0.

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TABLE 9.3 (continued)

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-303.	-52.	0.	0.	0.
REFORM(5, 3)	324.	79.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-114.	-19.	0.	0.	0.
TOTAL IN CLASS	-273.	-42.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	8021.	2778.	0.	0.	-430.
REFORM(6, 2)	841.	127.	0.	0.	0.
TOTAL IN CLASS	8862.	2905.	0.	0.	-430.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	112.	38.	0.	0.	0.
REFORM(7, 3)	63.	4.	0.	0.	0.
REFORM(7, 4)	269.	21.	0.	0.	0.
REFORM(7, 5)	1686.	-115.	0.	0.	0.
REFORM(7, 6)	149.	7.	0.	0.	0.
TOTAL IN CLASS	2280.	-45.	0.	0.	0.
UNJUSTIFIED AMOUNTS	0.	-29.	0.	0.	0.
TOTAL CHANGES	35313.	3392.	564.	803.	-955.
CURRENT TOTAL	22215.	5536.	6144.	2518.	955.
NEW TOTAL	57528.	8928.	6707.	3321.	0.
PERCENT CHANGE	159.0	61.3	9.2	31.9	-100.0

TABLE 9.4

INVESTORS AND OTHERS,
MALE, AGED 26-39

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/s CLASS 9
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	1	2	3	4	5	6	7	8	9	10
INCOME CLASSES										
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-19.	-8.	-4.	-1.	-3.	-5.	-13.	-9.	-10.	-19.
REFORM(1, 2)	-1.	-1.	-2.	-5.	-15.	-8.	-30.	-24.	-9.	-36.
REFORM(1, 3)	0.	-1.	-2.	-14.	-18.	-11.	-17.	-9.	-3.	-4.
REFORM(1, 4)	0.	-0.	-0.	-1.	-2.	0.	-1.	2.	1.	7.
TOTAL IN CLASS	-20.	-10.	-8.	-22.	-38.	-23.	-60.	-39.	-20.	-53.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-4.	-2.	-1.	-3.	-1.	-3.	-2.	-10.	-3.	-11.
REFORM(3, 2)	-0.	-0.	-0.	-1.	-0.	-1.	-1.	-3.	-2.	-4.
REFORM(3, 3)	0.	0.	0.	1.	0.	2.	0.	6.	5.	11.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-5.	-2.	-1.	-4.	-1.	-2.	-1.	-7.	-0.	-4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	2.
REFORM(4, 3)	0.	-0.	-0.	-3.	-6.	-2.	-8.	-2.	-4.	-7.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	8.	7.	4.	18.	14.	23.	10.	18.	30.
REFORM(4, 6)	0.	1.	1.	1.	5.	5.	10.	7.	9.	16.
REFORM(4, 7)	0.	1.	0.	0.	3.	3.	5.	4.	5.	9.
REFORM(4, 8)	0.	7.	3.	-5.	4.	28.	25.	28.	33.	33.
TOTAL IN CLASS	0.	16.	10.	-3.	24.	47.	55.	47.	61.	83.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-0.	-3.	-1.	-1.	-2.
REFORM(5, 2)	0.	-1.	-0.	-1.	-8.	-4.	-6.	-3.	-2.	-4.

INVESTORS AND OTHERS.
MALE, AGED 26-39

TABLE 9.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	1.	6.	2.	5.	2.	2.	4.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-0.	-3.	-1.	-2.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-1.	-0.	-1.	-6.	-3.	-6.	-2.	-2.	-4.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	9.	7.	5.	20.	16.	38.	15.	39.	85.
REFORM(6, 2)	0.	0.	0.	2.	14.	10.	18.	11.	5.	9.
TOTAL IN CLASS	0.	9.	7.	7.	34.	27.	55.	26.	45.	95.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	0.	2.	1.	1.	3.	2.	2.	2.	1.	1.
REFORM(7, 5)	0.	-2.	-0.	-10.	-22.	-14.	-1.	-9.	0.	-19.
REFORM(7, 6)	0.	0.	0.	0.	-1.	-0.	-0.	0.	0.	1.
TOTAL IN CLASS	0.	0.	1.	-9.	-19.	-11.	2.	-7.	1.	-15.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-3.	-9.	-1.	-3.	-13.	-0.	0.	-0.
TOTAL CHANGES	-25.	13.	6.	-40.	-5.	32.	32.	18.	84.	102.
CURRENT TOTAL	20.	14.	17.	61.	130.	173.	310.	161.	152.	282.
NEW TOTAL	-5.	27.	23.	21.	124.	205.	342.	179.	236.	383.
PERCENT CHANGE	-123.1	91.2	34.4	-65.9	-4.2	18.4	10.3	11.0	55.2	36.1

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-25.	-25.	-168.	-144.	-180.	-145.	-130.	-52.	-88.	-24.
REFORM(1, 2)	-39.	-32.	-125.	-47.	-66.	-29.	-14.	-1.	-7.	-0.
REFORM(1, 3)	-6.	-1.	-4.	1.	2.	1.	1.	0.	0.	0.
REFORM(1, 4)	3.	7.	12.	7.	6.	4.	2.	1.	1.	0.
TOTAL IN CLASS	-66.	-52.	-285.	-183.	-237.	-170.	-141.	-52.	-93.	-24.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-16.	-9.	4.	27.	58.	50.	57.	34.	40.	17.
REFORM(3, 2)	-7.	-10.	-24.	-8.	-6.	-0.	-1.	-6.	-0.	0.
REFORM(3, 3)	22.	41.	130.	68.	88.	59.	58.	33.	38.	16.
REFORM(3, 4)	0.	0.	5.	5.	7.	9.	7.	9.	16.	0.
REFORM(3, 5)	-1.	-2.	-8.	-4.	-5.	-4.	-3.	-2.	-2.	-1.
TOTAL IN CLASS	-3.	20.	107.	87.	142.	112.	118.	75.	92.	32.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-9.	-3.	-8.	-5.	-4.	-4.	-4.	-0.	-0.	0.
REFORM(4, 4)	0.	0.	-14.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	35.	35.	87.	40.	34.	16.	11.	3.	4.	0.
REFORM(4, 6)	22.	26.	67.	42.	54.	38.	35.	12.	27.	3.
REFORM(4, 7)	12.	14.	36.	22.	29.	20.	19.	6.	15.	1.
REFORM(4, 8)	27.	47.	94.	50.	65.	40.	42.	7.	13.	1.
TOTAL IN CLASS	88.	120.	263.	149.	178.	110.	103.	26.	59.	5.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-4.	-1.	-9.	-8.	-7.	-7.	-4.	-1.	-1.	0.
REFORM(5, 2)	-4.	-3.	-9.	-3.	-2.	-1.	-0.	-0.	-0.	0.
REFORM(5, 3)	7.	2.	12.	10.	8.	9.	5.	8.	1.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-1.	-1.	-3.	-1.	-1.	-1.	-0.	-0.	-0.	0.
TOTAL IN CLASS	-3.	-3.	-8.	-3.	-2.	1.	1.	-0.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

INVESTORS AND OTHERS,
MALE, AGED 26-39

TABLE 9.4 (continued)

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	140.	176.	426.	303.	435.	327.	329.	116.	260.	31.				
REFORM(6, 2)	11.	9.	20.	7.	6.	3.	1.	1.	1.	0.				
TOTAL IN CLASS	151.	185.	446.	310.	441.	330.	330.	116.	261.	31.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	1.	1.	13.	3.	3.	3.	3.	3.	6.	0.				
REFORM(7, 3)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 4)	1.	2.	2.	1.	0.	0.	0.	0.	0.	0.				
REFORM(7, 5)	-20.	-19.	-64.	-15.	-3.	11.	11.	22.	39.	0.				
REFORM(7, 6)	0.	2.	1.	1.	1.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	-18.	-15.	-48.	-9.	2.	15.	14.	26.	45.	0.				
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	149.	256.	474.	352.	524.	399.	425.	190.	364.	44.				
CURRENT TOTAL	290.	219.	873.	608.	677.	548.	452.	151.	330.	68.				
NEW TOTAL	439.	474.	1348.	959.	1201.	947.	878.	341.	693.	112.				
PERCENT CHANGE	51.3	116.9	54.3	57.9	77.3	72.8	94.0	126.1	110.3	65.3				

TABLE 9.5

INVESTORS AND OTHERS,
MALE, AGED 26-39PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 9
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-19.	-8.	-4.	-1.	-3.	-5.	-13.	-9.	-10.	-19.
REFORM(1, 2)	-1.	-1.	-2.	-5.	-15.	-8.	-30.	-24.	-9.	-36.
REFORM(1, 3)	0.	-1.	-2.	-14.	-18.	-11.	-17.	-9.	-3.	-4.
REFORM(1, 4)	0.	-0.	-0.	-1.	-2.	0.	-1.	2.	1.	7.
TOTAL IN CLASS	-20.	-10.	-8.	-22.	-38.	-23.	-60.	-39.	-20.	-53.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-8.	-7.	-4.	-4.	-11.	-5.	-11.	-4.	-9.	-22.
TOTAL IN CLASS	-8.	-7.	-4.	-4.	-11.	-5.	-11.	-4.	-9.	-22.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-3.	-1.	-0.	-2.	-0.	0.	1.	0.	3.	5.
REFORM(3, 2)	0.	0.	0.	0.	0.	1.	2.	2.	2.	4.
REFORM(3, 3)	0.	0.	0.	0.	0.	2.	5.	6.	5.	11.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-3.	-1.	0.	-1.	0.	2.	3.	8.	10.	20.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-3.	-0.	-1.	-3.	-4.	-2.	-2.	-2.	-1.	-0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	2.
REFORM(4, 3)	0.	-0.	-0.	-3.	-6.	-2.	-8.	-2.	-4.	-7.
REFORM(4, 4)	0.	0.	0.	0.	0.	-2.	0.	0.	0.	0.
REFORM(4, 5)	0.	8.	7.	4.	18.	14.	23.	10.	18.	30.
REFORM(4, 6)	0.	1.	1.	1.	5.	5.	10.	7.	9.	16.
REFORM(4, 7)	0.	1.	0.	0.	3.	3.	5.	4.	5.	9.
REFORM(4, 8)	0.	7.	3.	-5.	4.	28.	25.	28.	33.	33.
TOTAL IN CLASS	-3.	16.	9.	-5.	20.	44.	53.	46.	60.	83.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-0.	-3.	-1.	-1.	-2.
REFORM(5, 2)	0.	-1.	-0.	-1.	-8.	-4.	-6.	-3.	-2.	-4.

TABLE 9.5 (continued)

INVESTORS AND OTHERS,
MALE, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	1.	6.	2.	5.	2.	2.	4.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-0.	-3.	-1.	-2.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-1.	-0.	-1.	-6.	-3.	-6.	-2.	-2.	-4.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-7.	4.	4.	1.	11.	13.	29.	12.	32.	67.
REFORM(6, 2)	0.	0.	0.	2.	14.	10.	18.	11.	5.	9.
TOTAL IN CLASS	-7.	4.	4.	3.	25.	23.	47.	22.	37.	76.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	0.	2.	1.	1.	3.	2.	2.	2.	1.	1.
REFORM(7, 5)	0.	-2.	-0.	-10.	-22.	-14.	-1.	-9.	0.	-19.
REFORM(7, 6)	0.	0.	0.	0.	-1.	-0.	-0.	0.	0.	1.
TOTAL IN CLASS	0.	0.	1.	-9.	-19.	-11.	2.	-7.	1.	-15.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-3.	-9.	-1.	-3.	-13.	-0.	0.	-0.
TOTAL CHANGES	-41.	2.	-1.	-48.	-29.	25.	14.	23.	77.	85.
CURRENT TOTAL	39.	30.	26.	77.	153.	194.	342.	215.	199.	395.
NEW TOTAL	-2.	32.	26.	29.	124.	219.	356.	238.	275.	480.
PERCENT CHANGE	-106.3	5.7	-3.2	-62.7	-18.9	13.1	4.0	10.9	38.5	21.6

TABLE 9.5 (continued)

		INCOME CLASSES																												
REFORM		11	12	13	14	15	16	17	18	19	20										11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES																														
REFORM(1, 1)		-25.	-25.	-168.	-144.	-180.	-145.	-130.	-52.	-88.	-24.										-25.	-25.	-168.	-144.	-180.	-145.	-130.	-52.	-88.	-24.
REFORM(1, 2)		-39.	-32.	-125.	-47.	-66.	-29.	-14.	-1.	-7.	-0.										-39.	-32.	-125.	-47.	-66.	-29.	-14.	-1.	-7.	-0.
REFORM(1, 3)		-6.	-1.	-4.	1.	2.	1.	1.	0.	0.	0.										-6.	-1.	-4.	1.	2.	1.	1.	0.	0.	0.
REFORM(1, 4)		3.	7.	12.	7.	6.	4.	2.	1.	1.	0.										3.	7.	12.	7.	6.	4.	2.	1.	1.	0.
TOTAL IN CLASS		-66.	-52.	-285.	-183.	-237.	-170.	-141.	-52.	-93.	-24.										-66.	-52.	-285.	-183.	-237.	-170.	-141.	-52.	-93.	-24.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT																														
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.										0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.										0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.										0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-34.	-40.	-88.	-54.	-70.	-49.	-47.	-17.	-35.	-4.										-34.	-40.	-88.	-54.	-70.	-49.	-47.	-17.	-35.	-4.
TOTAL IN CLASS		-34.	-40.	-88.	-54.	-70.	-49.	-47.	-17.	-35.	-4.										-34.	-40.	-88.	-54.	-70.	-49.	-47.	-17.	-35.	-4.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME																														
REFORM(3, 1)		14.	40.	146.	91.	133.	97.	100.	58.	68.	29.										14.	40.	146.	91.	133.	97.	100.	58.	68.	29.
REFORM(3, 2)		8.	15.	48.	25.	32.	21.	21.	12.	14.	6.										8.	15.	48.	25.	32.	21.	21.	12.	14.	6.
REFORM(3, 3)		22.	41.	130.	68.	88.	59.	58.	33.	38.	16.										22.	41.	130.	68.	88.	59.	58.	33.	38.	16.
REFORM(3, 4)		0.	0.	5.	5.	7.	9.	7.	9.	16.	0.										0.	0.	5.	5.	7.	9.	7.	9.	16.	0.
REFORM(3, 5)		-1.	-2.	-8.	-4.	-5.	-4.	-3.	-2.	-2.	-1.										-1.	-2.	-8.	-4.	-5.	-4.	-3.	-2.	-2.	-1.
TOTAL IN CLASS		42.	94.	320.	185.	255.	182.	183.	110.	134.	50.										42.	94.	320.	185.	255.	182.	183.	110.	134.	50.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME																														
REFORM(4, 1)		-1.	0.	-6.	-2.	-2.	-2.	-1.	-0.	-0.	0.										-1.	0.	-6.	-2.	-2.	-2.	-1.	-0.	-0.	0.
REFORM(4, 2)		0.	0.	1.	-0.	0.	0.	0.	0.	0.	0.										0.	0.	1.	-0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)		-9.	-3.	-8.	-5.	-4.	-4.	-4.	-0.	-0.	0.										-9.	-3.	-8.	-5.	-4.	-4.	-4.	-0.	-0.	0.
REFORM(4, 4)		0.	0.	-14.	0.	0.	0.	0.	0.	0.	0.										0.	0.	-14.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)		35.	35.	87.	40.	34.	16.	11.	3.	4.	0.										35.	35.	87.	40.	34.	16.	11.	3.	4.	0.
REFORM(4, 6)		22.	26.	67.	42.	54.	38.	35.	12.	27.	3.										22.	26.	67.	42.	54.	38.	35.	12.	27.	3.
REFORM(4, 7)		12.	14.	36.	22.	29.	20.	19.	6.	15.	1.										12.	14.	36.	22.	29.	20.	19.	6.	15.	1.
REFORM(4, 8)		27.	47.	94.	50.	65.	40.	42.	7.	13.	1.										27.	47.	94.	50.	65.	40.	42.	7.	13.	1.
TOTAL IN CLASS		87.	119.	257.	146.	176.	109.	102.	26.	59.	5.										87.	119.	257.	146.	176.	109.	102.	26.	59.	5.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME																														
REFORM(5, 1)		-4.	-1.	-9.	-8.	-7.	-7.	-4.	-1.	-1.	0.										-4.	-1.	-9.	-8.	-7.	-7.	-4.	-1.	-1.	0.
REFORM(5, 2)		-4.	-3.	-9.	-3.	-2.	-1.	-0.	-0.	-0.	0.										-4.	-3.	-9.	-3.	-2.	-1.	-0.	-0.	-0.	0.
REFORM(5, 3)		7.	2.	12.	10.	8.	9.	5.	1.	1.	0.										7.	2.	12.	10.	8.	9.	5.	1.	1.	0.
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.										0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)		-1.	-1.	-3.	-1.	-1.	-1.	-0.	-0.	-0.	0.										-1.	-1.	-3.	-1.	-1.	-1.	-0.	-0.	-0.	0.
TOTAL IN CLASS		-3.	-3.	-8.	-3.	-2.	1.	1.	-0.	-0.	0.										-3.	-3.	-8.	-3.	-2.	1.	1.	-0.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE																														

TABLE 9.5 (continued)

INVESTORS AND OTHERS,
MALE, AGED 26-39

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18				
REFORM(6, 1)	112.	143.	354.	259.	377.	287.	291.	102.	231.	27.		
REFORM(6, 2)	11.	9.	20.	7.	6.	3.	1.	1.	1.	0.		
TOTAL IN CLASS	123.	152.	374.	266.	384.	290.	292.	102.	232.	27.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	1.	1.	13.	3.	3.	3.	3.	3.	6.	0.		
REFORM(7, 3)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 4)	1.	2.	2.	1.	0.	0.	0.	0.	0.	0.		
REFORM(7, 5)	-20.	-19.	-64.	-15.	-3.	11.	11.	22.	39.	0.		
REFORM(7, 6)	0.	2.	1.	1.	1.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	-18.	-15.	-48.	-9.	2.	15.	14.	26.	45.	0.		
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	131.	256.	521.	349.	507.	577.	404.	195.	341.	53.		
CURRENT TOTAL	489.	514.	1675.	999.	1145.	848.	733.	290.	518.	128.		
NEW TOTAL	620.	770.	2197.	1347.	1652.	1226.	1137.	485.	859.	181.		
PERCENT CHANGE	26.8	49.7	31.1	34.9	44.3	44.5	55.1	67.3	65.7	41.8		

TABLE 9.6

INVESTORS AND OTHERS,
MALE, AGED 26-39PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 9 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-6.	-9.	-9.	-2.	-11.	-4.	-10.	-25.	-35.	-68.	-89.
REFORM(1, 2)	-0.	-1.	-6.	-11.	-22.	-18.	-18.	-58.	-98.	-168.	-168.
REFORM(1, 3)	0.	-1.	-5.	-28.	-25.	-24.	-32.	-35.	-35.	-24.	-18.
REFORM(1, 4)	0.	-0.	-1.	-2.	-3.	1.	1.	-3.	8.	10.	31.
TOTAL IN CLASS	-7.	-11.	-20.	-44.	-54.	-52.	-118.	-160.	-144.	-245.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-3.	-7.	-9.	-9.	-16.	-10.	-21.	-18.	-65.	-104.	
TOTAL IN CLASS	-3.	-7.	-9.	-9.	-16.	-10.	-21.	-18.	-65.	-104.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-1.	-1.	-1.	-3.	-0.	0.	0.	1.	1.	23.	25.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	1.	1.	9.	13.	19.
REFORM(3, 3)	0.	0.	1.	1.	1.	4.	3.	24.	35.	51.	51.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-2.	-3.	-3.
TOTAL IN CLASS	-1.	-1.	0.	-2.	1.	5.	6.	33.	69.	92.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-1.	-0.	-3.	-6.	-6.	-5.	-5.	-5.	-6.	-6.	-0.
REFORM(4, 2)	0.	0.	0.	0.	1.	0.	0.	-0.	0.	0.	10.
REFORM(4, 3)	0.	-0.	-1.	-5.	-9.	-5.	-16.	-8.	-29.	-34.	-34.
REFORM(4, 4)	0.	0.	0.	0.	0.	-4.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	9.	16.	8.	26.	33.	44.	42.	131.	140.	140.
REFORM(4, 6)	0.	1.	2.	2.	8.	12.	20.	28.	61.	75.	75.
REFORM(4, 7)	0.	1.	1.	1.	4.	6.	10.	15.	33.	40.	40.
REFORM(4, 8)	0.	8.	7.	-10.	6.	63.	49.	115.	234.	156.	156.
TOTAL IN CLASS	-1.	18.	23.	-11.	28.	101.	103.	186.	424.	386.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-1.	-1.	-6.	-3.	-9.	-11.
REFORM(5, 2)	0.	-1.	-1.	-3.	-12.	-9.	-12.	-12.	-17.	-20.	-20.
REFORM(5, 3)	0.	0.	0.	2.	8.	5.	10.	10.	15.	20.	20.

INVESTORS AND OTHERS,
MALE, AGED 26-39

TABLE 9.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-4.	-3.	-4.	-4.	-6.	-7.
TOTAL IN CLASS	0.	-1.	-1.	-2.	-8.	-7.	-11.	-9.	-16.	-17.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-2.	4.	11.	2.	16.	28.	56.	49.	227.	313.
REFORM(6, 2)	0.	0.	0.	4.	20.	23.	35.	43.	38.	42.
TOTAL IN CLASS	-2.	4.	11.	6.	36.	52.	91.	92.	264.	355.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	1.	1.	0.	1.	0.	4.
REFORM(7, 3)	0.	0.	0.	0.	1.	1.	1.	1.	2.	1.
REFORM(7, 4)	0.	2.	2.	2.	4.	5.	4.	7.	7.	5.
REFORM(7, 5)	0.	-3.	-0.	-20.	-32.	-31.	-1.	-38.	0.	-87.
REFORM(7, 6)	0.	0.	0.	0.	-1.	-0.	-1.	2.	0.	6.
TOTAL IN CLASS	0.	0.	2.	-18.	-27.	-24.	3.	-28.	10.	-71.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-8.	-18.	-1.	-6.	-26.	-0.	0.	-0.
TOTAL CHANGES	-14.	2.	-2.	-96.	-41.	57.	27.	95.	543.	396.
CURRENT TOTAL	13.	33.	64.	153.	219.	439.	671.	876.	1410.	1836.
NEW TOTAL	-1.	35.	62.	57.	178.	496.	697.	971.	1953.	2232.
PERCENT CHANGE	-106.3	5.7	-3.2	-62.7	-18.9	13.1	4.0	10.9	38.5	21.6

TABLE 9.6 (continued)

INVESTORS AND OTHERS,
MALE, AGED 26-39

INCOME CLASSES												
REFORM	11	12	13	14	15	16	17	18	19	20		
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES												
REFORM(1, 1)	-124.	-146.	-508.	-1207.	-2092.	-3619.	-5403.	-7427.	-9770.	-23946.		
REFORM(1, 2)	-193.	-193.	-379.	-395.	-763.	-726.	-579.	-138.	-753.	-2.		
REFORM(1, 3)	-28.	-8.	-11.	7.	21.	18.	32.	18.	34.	0.		
REFORM(1, 4)	16.	39.	35.	61.	73.	89.	71.	92.	163.	0.		
TOTAL IN CLASS	-329.	-307.	-862.	-1534.	-2761.	-4238.	-5879.	-7456.	-10326.	-23948.		
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT												
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 4)	-172.	-240.	-267.	-453.	-815.	-1231.	-1948.	-2450.	-3920.	-4474.		
TOTAL IN CLASS	-172.	-240.	-267.	-453.	-815.	-1231.	-1948.	-2450.	-3920.	-4474.		
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME												
REFORM(3, 1)	68.	237.	441.	767.	1549.	2419.	4166.	8288.	7531.	28787.		
REFORM(3, 2)	40.	91.	144.	208.	371.	536.	878.	1707.	1544.	5799.		
REFORM(3, 3)	109.	246.	393.	568.	1018.	1477.	2424.	4717.	4267.	16025.		
REFORM(3, 4)	0.	0.	14.	45.	85.	214.	296.	1325.	1794.	0.		
REFORM(3, 5)	-7.	-15.	-24.	-34.	-61.	-89.	-145.	-283.	-256.	-962.		
TOTAL IN CLASS	211.	559.	969.	1553.	2962.	4557.	7620.	15755.	14880.	49649.		
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME												
REFORM(4, 1)	-4.	-2.	-17.	-20.	-24.	-47.	-50.	-12.	-14.	0.		
REFORM(4, 2)	2.	1.	2.	-1.	1.	7.	0.	0.	0.	0.		
REFORM(4, 3)	-47.	-16.	-25.	-43.	-47.	-98.	-147.	-50.	-8.	0.		
REFORM(4, 4)	0.	0.	-43.	0.	0.	0.	0.	0.	0.	0.		
REFORM(4, 5)	177.	209.	264.	340.	399.	393.	442.	366.	469.	500.		
REFORM(4, 6)	110.	156.	204.	351.	626.	946.	1458.	1648.	3024.	2695.		
REFORM(4, 7)	59.	83.	109.	188.	335.	506.	780.	882.	1618.	1442.		
REFORM(4, 8)	137.	280.	284.	416.	756.	1007.	1758.	930.	1458.	725.		
TOTAL IN CLASS	435.	710.	779.	1231.	2045.	2713.	4241.	3765.	6547.	5363.		
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME												
REFORM(5, 1)	-19.	-6.	-28.	-70.	-83.	-178.	-154.	-133.	-108.	0.		
REFORM(5, 2)	-21.	-18.	-26.	-25.	-23.	-20.	-7.	-34.	-33.	0.		
REFORM(5, 3)	33.	14.	37.	81.	96.	235.	212.	152.	118.	0.		
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 5)	-7.	-6.	-9.	-12.	-12.	-15.	-12.	-14.	-13.	0.		
TOTAL IN CLASS	-15.	-15.	-26.	-27.	-21.	22.	38.	-28.	-36.	0.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												

INVESTORS AND OTHERS,
MALE, AGED 26-39

TABLE 9.6 (continued)

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	562.	852.	1072.	2175.	4389.	7176.	12112.	14505.	25629.	26845.		
REFORM(6, 2)	53.	51.	60.	61.	74.	74.	54.	76.	111.	0.		
TOTAL IN CLASS	614.	903.	1132.	2236.	4463.	7249.	12166.	14581.	25740.	26845.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	4.	4.	38.	26.	38.	65.	113.	488.	657.	0.		
REFORM(7, 3)	1.	1.	2.	2.	2.	2.	2.	1.	3.	1.		
REFORM(7, 4)	5.	9.	7.	7.	6.	4.	2.	0.	2.	22.		
REFORM(7, 5)	-101.	-114.	-194.	-125.	-30.	270.	462.	3184.	4305.	0.		
REFORM(7, 6)	2.	11.	3.	12.	11.	2.	17.	0.	0.	0.		
TOTAL IN CLASS	-89.	-88.	-145.	-77.	25.	363.	595.	3674.	4968.	23.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	655.	1522.	1580.	2929.	5898.	9436.	16833.	27843.	37852.	53459.		
CURRENT TOTAL	2447.	3060.	5076.	8394.	13310.	21209.	30527.	41396.	57601.	127881.		
NEW TOTAL	3102.	4582.	6656.	11322.	19208.	30645.	47360.	69238.	95453.	181339.		
PERCENT CHANGE	26.8	49.7	31.1	34.9	44.3	44.5	55.1	67.3	65.7	41.8		

INVESTORS AND OTHERS,
MALE, AGED 26-39

TABLE 9.6

SUMMARY OF RECORDS PROCESSED IN A/O/s CLASS 9

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL CURRENT	INCOME PROPOSED	TAX PROPOSED	TOTAL DIRECT TAXES	
			CURRENT	PROPOSED				CURRENT	PROPOSED
1	31	3012	-1971.8	458.0	20.1		-4.7	38.5	.1
2	27	911	-191.2	1411.9	14.2		27.2	29.9	32.0
3	12	411	66.4	1088.7	16.9		22.7	26.4	26.5
4	15	505	408.8	1764.4	61.3		20.9	77.3	31.7
5	17	698	743.9	3080.7	129.7		124.3	153.1	128.5
6	14	441	1036.2	2389.0	173.1		205.0	193.7	221.2
7	20	510	1707.1	3545.5	310.3		342.3	342.1	358.1
8	12	245	1036.8	2173.0	161.0		178.7	214.6	239.6
9	6	141	810.2	1603.5	151.7		235.5	198.9	276.3
10	13	215	1498.9	2984.3	281.6		383.1	394.8	479.9
11	38	200	1624.2	3447.4	290.5		439.4	489.4	621.1
12	27	168	1523.8	3659.6	218.7		474.4	514.1	770.2
13	49	330	4485.8	9874.3	873.4		1347.6	1675.2	2202.1
14	31	119	2434.4	4827.8	607.7		959.3	998.9	1349.8
15	34	86	2452.7	5191.3	677.3		1201.1	1144.6	1654.0
16	15	40	1670.8	3435.9	547.9		946.7	848.4	1227.7
17	13	24	1363.3	2930.9	452.5		877.8	732.6	1137.8
18	4	7	546.7	1269.3	151.0		341.4	289.8	484.7
19	5	9	797.4	2014.0	329.5		693.0	518.4	859.2
20	1	1	170.1	378.5	67.9		112.3	127.9	181.3
TOTAL	384	8073	22214.5	57527.9	5536.3		8928.1	9008.6	12281.8

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 10 AND IN EACH INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	LESS THAN -50	-50/-25	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES	-5/+5	+5/+15	15/25	25/50	MORE THAN 50	TAX ROLL	NUMBER ADDED TO TAX ROLL
1	1081	1123	1334	0	0	700	0	0	0	0	0	0
2	105	0	20	0	0	190	0	0	0	855	260	260
3	0	20	51	20	0	130	0	0	0	1361	0	0
4	160	0	60	130	0	20	0	0	90	191	0	0
5	0	0	0	20	0	0	20	0	345	486	0	0
6	0	0	0	0	60	121	0	0	40	80	5	5
7	20	0	50	0	0	40	5	0	205	380	0	0
8	0	0	0	0	0	0	0	0	0	170	0	0
9	0	0	0	0	0	0	0	0	0	220	0	0
10	0	0	0	0	0	0	0	0	21	105	0	0
11	0	0	0	0	0	20	0	0	41	171	0	0
12	1	0	0	0	1	0	0	1	14	196	0	0
13	0	0	0	0	0	0	0	0	6	124	0	0
14	0	0	0	0	0	1	0	1	19	49	0	0
15	0	0	0	0	0	0	0	0	3	48	0	0
16	0	0	0	0	0	0	1	0	0	24	0	0
17	0	0	0	0	0	0	0	0	0	21	0	0
18	0	0	0	0	0	0	0	0	0	6	0	0
19	0	0	0	0	0	0	0	0	0	1	0	0
20	0	0	0	0	0	0	0	0	1	2	0	0
TOTAL	1367	1143	1515	170	81	1222	26	2	785	4490	265	265

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

TABLE 10.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 10

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	4238	320.	318.	0.	6.	.020	-.006	69.7
2	1430	1548.	1547.	2.	24.	.015	.033	68.1
3	1602	2442.	2430.	28.	76.	.031	.063	61.6
4	671	3490.	3454.	57.	114.	.033	.041	76.5
5	911	4613.	4480.	120.	293.	.063	.097	62.4
6	326	5580.	5339.	270.	494.	.088	.108	80.5
7	700	6720.	6441.	270.	580.	.086	.124	65.3
8	170	9148.	9065.	532.	791.	.087	.167	54.7
9	220	10389.	9644.	465.	1186.	.114	.196	61.2
10	126	14347.	13172.	503.	1668.	.116	.188	62.5
11	233	16788.	15351.	1140.	2479.	.148	.223	68.3
12	212	23270.	20089.	919.	3660.	.157	.247	69.7
13	130	31725.	28740.	2427.	5360.	.169	.273	63.7
14	70	42212.	38199.	3693.	7659.	.181	.282	65.3
15	51	61300.	54963.	6147.	12372.	.202	.327	64.3
16	25	89096.	80728.	11250.	20153.	.226	.367	61.2
17	21	116546.	103571.	14354.	27419.	.235	.379	63.9
18	6	175256.	153833.	25733.	46473.	.265	.415	65.9
19	1	275871.	246312.	34821.	66974.	.243	.439	54.9
20	3	393520.	332487.	71558.	127535.	.324	.472	66.1
ALL	11146	4704.	4381.	275.	603.	.128	.202	65.7
				627.	949.		.143	

INVESTORS AND OTHERS,
FEMALE, AGED 26-59

TABLE 10.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 10
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	10746.	-653.	0.	0.	0.
REFORM(1, 2)	881.	-53.	0.	0.	0.
REFORM(1, 3)	577.	-31.	0.	0.	0.
REFORM(1, 4)	872.	12.	0.	0.	0.
TOTAL IN CLASS	13076.	-726.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-526.
TOTAL IN CLASS	0.	0.	0.	0.	-526.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	4969.	129.	0.	595.	0.
REFORM(3, 2)	587.	-88.	605.	303.	0.
REFORM(3, 3)	1672.	584.	0.	0.	0.
REFORM(3, 4)	26.	11.	0.	0.	0.
REFORM(3, 5)	-100.	-35.	0.	0.	0.
TOTAL IN CLASS	7153.	600.	605.	897.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-12.	0.
REFORM(4, 2)	2.	0.	0.	0.	0.
REFORM(4, 3)	-108.	-18.	0.	0.	0.
REFORM(4, 4)	-6.	0.	0.	0.	0.
REFORM(4, 5)	3456.	714.	0.	0.	0.
REFORM(4, 6)	1171.	347.	0.	0.	0.
REFORM(4, 7)	626.	186.	0.	0.	0.
REFORM(4, 8)	1997.	502.	0.	0.	0.
TOTAL IN CLASS	7138.	1731.	0.	-12.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-4.	-1.	0.	0.	0.

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

TABLE 10.3 (continued)

REFORM	PERSONAL INCOME TAX BASE	TAX	CORPORATE INCOME TAX BASE	TAX	GIFT TAX
REFORM(5, 2)	-107.	-20.	0.	0.	0.
REFORM(5, 3)	17.	5.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-54.	-8.	0.	0.	0.
TOTAL IN CLASS	-148.	-24.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	8467.	2569.	0.	0.	-431.
REFORM(6, 2)	367.	37.	0.	0.	0.
TOTAL IN CLASS	8834.	2606.	0.	0.	-431.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	52.	14.	0.	0.	0.
REFORM(7, 3)	94.	7.	0.	0.	0.
REFORM(7, 4)	454.	42.	0.	0.	0.
REFORM(7, 5)	782.	-327.	0.	0.	0.
REFORM(7, 6)	43.	1.	0.	0.	0.
TOTAL IN CLASS	1425.	-262.	0.	0.	0.
UNDISTRIBUTED AMOUNTS					
	0.	-0.	0.	0.	0.
TOTAL CHANGES					
CURRENT TOTAL	37477.	3925.	605.	886.	-957.
NEW TOTAL	13820.	3086.	6595.	2702.	957.
	51297.	6991.	7200.	3588.	0.
PERCENT CHANGE	271.2	128.0	9.2	32.8	-100.0

TABLE 10.4

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 10
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

	INCOME CLASSES									
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-0.	-9.	1.	2.	-3.	-9.	-4.	-7.	-9.
REFORM(1, 2)	0.	-1.	-2.	-4.	-4.	-4.	-6.	-1.	-1.	-2.
REFORM(1, 3)	0.	-1.	-5.	-9.	-3.	-4.	-6.	-2.	-1.	0.
REFORM(1, 4)	0.	0.	-0.	-1.	-0.	-1.	-0.	0.	0.	0.
TOTAL IN CLASS	-2.	-2.	-16.	-14.	-5.	-13.	-22.	-7.	-8.	-12.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-8.	-1.	-4.	-5.	-22.	-11.	-27.	-2.	-17.	-12.
REFORM(3, 2)	-1.	-0.	-1.	-1.	-6.	-4.	-9.	-1.	-7.	-6.
REFORM(3, 3)	0.	0.	1.	2.	11.	8.	20.	2.	19.	18.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-0.	-1.	-0.	-1.	-1.
TOTAL IN CLASS	-8.	-1.	-4.	-5.	-18.	-7.	-17.	-1.	-6.	-1.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-1.	-2.	-0.	-1.	-1.	-2.	-2.	-1.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	25.	75.	21.	106.	19.	115.	35.	55.	34.
REFORM(4, 6)	0.	4.	11.	3.	15.	5.	21.	11.	14.	15.
REFORM(4, 7)	0.	2.	6.	2.	8.	3.	11.	6.	7.	8.
REFORM(4, 8)	0.	9.	33.	12.	47.	3.	35.	38.	38.	13.
TOTAL IN CLASS	0.	38.	123.	37.	175.	30.	180.	87.	113.	69.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	0.
REFORM(5, 2)	0.	-1.	-1.	-1.	-2.	-2.	-4.	-1.	-0.	-0.

TABLE 10.4 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-0.	-1.	-1.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-1.	-2.	-1.	-3.	-2.	-5.	-1.	-1.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	28.	85.	23.	118.	25.	139.	73.	83.	90.
REFORM(6, 2)	0.	0.	2.	4.	2.	5.	5.	3.	1.	0.
TOTAL IN CLASS	0.	28.	87.	27.	120.	29.	144.	76.	84.	90.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	2.	0.	2.	0.	0.	0.
REFORM(7, 3)	0.	1.	2.	0.	1.	0.	1.	0.	0.	0.
REFORM(7, 4)	0.	5.	8.	3.	6.	2.	6.	1.	2.	1.
REFORM(7, 5)	0.	-2.	-15.	-17.	-102.	-7.	-89.	-1.	-4.	-19.
REFORM(7, 6)	0.	0.	0.	0.	0.	-0.	-0.	0.	0.	0.
TOTAL IN CLASS	0.	4.	-5.	-13.	-93.	-4.	-80.	1.	-1.	-17.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	-0.
TOTAL CHANGES	-10.	67.	182.	32.	175.	32.	200.	155.	182.	128.
CURRENT TOTAL	2.	4.	45.	38.	110.	88.	189.	90.	102.	63.
NEW TOTAL	-8.	70.	227.	71.	285.	120.	389.	245.	284.	191.
PERCENT CHANGE	-524.7	1869.5	406.6	85.2	159.3	36.0	106.1	171.6	177.7	202.0

TABLE 10.4 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

		INCOME CLASSES												
REFORM		11	12	13	14	15	16	17	18	19	20			
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES														
REFORM(1, 1)		-25.	-36.	-63.	-72.	-94.	-82.	-105.	-49.	-11.	-73.			
REFORM(1, 2)		-8.	-2.	-3.	-8.	-5.	-1.	-0.	-0.	-0.	-1.			
REFORM(1, 3)		-1.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(1, 4)		2.	1.	2.	2.	3.	3.	1.	1.	0.	0.			
TOTAL IN CLASS		-32.	-37.	-65.	-78.	-96.	-81.	-104.	-48.	-11.	-74.			
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT														
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME														
REFORM(3, 1)		-14.	-4.	14.	20.	41.	37.	59.	31.	7.	46.			
REFORM(3, 2)		-11.	-20.	-10.	-6.	-5.	-2.	-1.	-0.	-0.	-0.			
REFORM(3, 3)		46.	100.	63.	49.	62.	44.	61.	30.	7.	43.			
REFORM(3, 4)		0.	0.	0.	2.	5.	0.	1.	1.	0.	1.			
REFORM(3, 5)		-3.	-6.	-4.	-3.	-4.	-3.	-4.	-2.	-0.	-3.			
TOTAL IN CLASS		18.	70.	64.	62.	100.	77.	116.	60.	14.	87.			
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME														
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(4, 2)		0.	0.	0.	0.	0.	-0.	0.	0.	0.	0.			
REFORM(4, 3)		-1.	-1.	-2.	-1.	-2.	-0.	-1.	0.	0.	0.			
REFORM(4, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(4, 5)		53.	63.	45.	24.	20.	11.	10.	3.	0.	1.			
REFORM(4, 6)		28.	30.	39.	31.	32.	31.	30.	12.	5.	11.			
REFORM(4, 7)		15.	16.	21.	17.	17.	17.	16.	6.	2.	6.			
REFORM(4, 8)		46.	34.	62.	29.	50.	22.	15.	7.	4.	6.			
TOTAL IN CLASS		141.	143.	165.	100.	117.	81.	70.	28.	11.	25.			
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME														
REFORM(5, 1)		-0.	-1.	-0.	-0.	-0.	-0.	0.	0.	0.	0.			
REFORM(5, 2)		-3.	-1.	-1.	-1.	-1.	-0.	-0.	-0.	0.	0.			
REFORM(5, 3)		1.	1.	0.	1.	1.	0.	0.	0.	0.	0.			
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(5, 5)		-1.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.	0.			
TOTAL IN CLASS		-2.	-2.	-2.	-1.	-1.	-0.	-0.	-0.	0.	0.			
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE														

TABLE 10.4 (continued)

REFORM	INCOME CLASSES			INVESTORS AND OTHERS, FEMALE, AGED 26-59						
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	160.	203.	274.	217.	259.	251.	272.	111.	42.	119.
REFORM(6, 2)	2.	2.	3.	3.	2.	2.	1.	0.	0.	0.
TOTAL IN CLASS	162.	205.	276.	219.	261.	253.	273.	111.	42.	119.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	2.	1.	1.	2.	0.	0.	1.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	3.	3.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-16.	-31.	-19.	-10.	4.	-3.	-2.	2.	1.	2.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-12.	-26.	-16.	-7.	6.	-2.	-1.	3.	1.	2.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	273.	352.	422.	295.	387.	328.	354.	154.	57.	159.
CURRENT TOTAL	266.	195.	316.	259.	313.	281.	301.	154.	35.	215.
NEW TOTAL	539.	547.	738.	554.	701.	609.	655.	308.	91.	374.
PERCENT CHANGE	102.9	181.0	133.9	114.2	123.5	116.7	117.3	99.6	162.7	74.3

TABLE 10.5

INVESTORS AND OTHERS,
FEMALE, AGED 26-29

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 10 CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES) (THOUSANDS OF DOLLARS)										
INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-0.	-9.	1.	2.	-3.	-9.	-4.	-7.	-9.
REFORM(1, 2)	0.	-1.	-2.	-4.	-4.	-4.	-6.	-1.	-1.	-2.
REFORM(1, 3)	0.	-1.	-5.	-9.	-3.	-4.	-6.	-2.	-1.	0.
REFORM(1, 4)	0.	0.	-0.	-1.	-0.	-1.	-0.	0.	0.	0.
TOTAL IN CLASS	-2.	-2.	-16.	-14.	-5.	-13.	-22.	-7.	-8.	-12.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-11.	-16.	-35.	-11.	-36.	-8.	-39.	-18.	-20.	-20.
TOTAL IN CLASS	-11.	-16.	-35.	-11.	-36.	-8.	-39.	-18.	-20.	-20.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-6.	-0.	-1.	-1.	-2.	2.	5.	1.	10.	12.
REFORM(3, 2)	0.	0.	1.	1.	4.	3.	8.	1.	7.	7.
REFORM(3, 3)	0.	0.	1.	2.	11.	8.	20.	2.	19.	18.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-0.	-1.	-0.	-1.	-1.
TOTAL IN CLASS	-6.	-0.	1.	2.	13.	12.	32.	3.	35.	36.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-6.	-0.	-0.	-0.	-0.	-1.	-1.	0.	0.	-0.
REFORM(4, 2)	0.	0.	0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-1.	-2.	-0.	-1.	-1.	-2.	-2.	-1.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	25.	75.	21.	106.	19.	115.	35.	55.	34.
REFORM(4, 6)	0.	4.	11.	3.	15.	5.	21.	11.	14.	15.
REFORM(4, 7)	0.	2.	6.	2.	8.	3.	11.	6.	7.	8.
REFORM(4, 8)	0.	9.	33.	12.	47.	3.	35.	38.	38.	13.
TOTAL IN CLASS	-6.	38.	122.	37.	174.	28.	180.	87.	113.	69.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	0.
REFORM(5, 2)	0.	-1.	-1.	-1.	-2.	-2.	-4.	-1.	-0.	-0.

TABLE 10.5 (continued)

REFORM	INCOME CLASSES										INVESTORS AND OTHERS, FEMALE, AGED 26-39	
	1	2	3	4	5	6	7	8	9	10		
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 5)	0.	-0.	-1.	-0.	-1.	-1.	-1.	-0.	-0.	-0.		
TOTAL IN CLASS	0.	-1.	-2.	-1.	-3.	-2.	-5.	-1.	-1.	-0.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												
REFORM(6, 1)	-9.	15.	56.	14.	89.	18.	107.	57.	67.	74.		
REFORM(6, 2)	0.	0.	2.	4.	2.	5.	5.	3.	1.	0.		
TOTAL IN CLASS	-9.	15.	58.	18.	90.	23.	112.	61.	68.	74.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	0.	0.	0.	0.	2.	0.	2.	0.	0.	0.		
REFORM(7, 3)	0.	1.	2.	0.	1.	0.	1.	0.	0.	0.		
REFORM(7, 4)	0.	5.	8.	3.	6.	2.	6.	1.	2.	1.		
REFORM(7, 5)	0.	-2.	-15.	-17.	-102.	-7.	-89.	-1.	-4.	-19.		
REFORM(7, 6)	0.	0.	0.	0.	0.	-0.	-0.	0.	0.	0.		
TOTAL IN CLASS	0.	4.	-5.	-13.	-93.	-4.	-80.	1.	-1.	-17.		
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	-0.		
TOTAL CHANGES	-33.	38.	123.	18.	140.	36.	178.	125.	187.	129.		
CURRENT TOTAL	27.	34.	122.	77.	267.	161.	406.	135.	261.	210.		
NEW TOTAL	-6.	72.	245.	95.	406.	197.	584.	260.	448.	340.		
PERCENT CHANGE	-120.7	111.7	100.9	23.8	52.3	22.2	43.9	92.9	71.6	61.6		

TABLE 10.5 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-25.	-36.	-63.	-72.	-94.	-82.	-105.	-49.	-11.	-73.	
REFORM(1, 2)	-8.	-2.	-3.	-8.	-5.	-1.	-0.	-0.	-0.	-1.	
REFORM(1, 3)	-1.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(1, 4)	2.	1.	2.	2.	3.	3.	1.	1.	0.	0.	
TOTAL IN CLASS	-32.	-37.	-65.	-78.	-96.	-81.	-104.	-48.	-11.	-74.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-33.	-41.	-49.	-37.	-41.	-36.	-38.	-15.	-5.	-17.	
TOTAL IN CLASS	-33.	-41.	-49.	-37.	-41.	-36.	-38.	-15.	-5.	-17.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	42.	107.	78.	66.	94.	72.	104.	52.	12.	76.	
REFORM(3, 2)	17.	37.	23.	18.	23.	16.	22.	11.	2.	15.	
REFORM(3, 3)	46.	100.	63.	49.	62.	44.	61.	30.	7.	43.	
REFORM(3, 4)	0.	0.	0.	2.	5.	0.	1.	1.	0.	1.	
REFORM(3, 5)	-3.	-6.	-4.	-3.	-4.	-3.	-4.	-2.	-0.	-3.	
TOTAL IN CLASS	101.	238.	161.	132.	180.	129.	184.	92.	21.	133.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-1.	-1.	-0.	-0.	-0.	0.	-0.	0.	0.	0.	
REFORM(4, 2)	0.	0.	0.	0.	0.	-0.	0.	0.	0.	0.	
REFORM(4, 3)	-1.	-1.	-2.	-1.	-2.	-0.	-1.	0.	0.	0.	
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 5)	53.	63.	45.	24.	20.	11.	10.	3.	10.	0.	
REFORM(4, 6)	28.	30.	39.	31.	32.	31.	30.	12.	5.	11.	
REFORM(4, 7)	15.	16.	21.	17.	17.	17.	16.	6.	2.	6.	
REFORM(4, 8)	46.	34.	62.	29.	50.	22.	15.	7.	4.	6.	
TOTAL IN CLASS	139.	142.	165.	99.	117.	81.	70.	28.	11.	25.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-0.	-1.	-0.	-0.	-0.	-0.	0.	0.	0.	0.	
REFORM(5, 2)	-3.	-1.	-1.	-1.	-1.	-0.	-0.	-0.	0.	0.	
REFORM(5, 3)	1.	1.	0.	1.	1.	0.	0.	0.	0.	0.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-1.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.	0.	
TOTAL IN CLASS	-2.	-2.	-2.	-1.	-1.	-0.	-0.	-0.	0.	0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

INVESTORS AND OTHERS,
FEMALES, AGED 26-39

TABLE 10.5 (continued)

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	133.	169.	233.	187.	225.	222.	241.	98.	37.	105.
REFORM(6, 2)	2.	2.	3.	3.	2.	2.	1.	0.	0.	0.
TOTAL IN CLASS	134.	171.	236.	189.	227.	224.	241.	99.	37.	106.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	2.	1.	1.	2.	0.	0.	1.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	3.	3.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-16.	-31.	-19.	-10.	4.	-3.	-2.	2.	1.	2.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-12.	-26.	-16.	-7.	6.	-2.	-1.	3.	1.	2.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	295.	445.	429.	298.	393.	315.	352.	158.	54.	175.
CURRENT TOTAL	578.	776.	697.	536.	631.	504.	576.	279.	67.	383.
NEW TOTAL	873.	1221.	1126.	834.	1024.	819.	927.	437.	121.	557.
PERCENT CHANGE	51.0	57.3	61.6	55.6	62.2	62.5	61.1	56.6	80.7	45.6

TABLE 10.6

INVESTORS AND OTHERS,
FEMALE, AGED 26-29

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 10 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-0.	-6.	1.	2.	-10.	-14.	-23.	-32.	-74.
REFORM(1, 2)	0.	-0.	-1.	-6.	-4.	-13.	-9.	-7.	-3.	-19.
REFORM(1, 3)	0.	-0.	-3.	-14.	-3.	-13.	-8.	-14.	-3.	0.
REFORM(1, 4)	0.	0.	-0.	-2.	-0.	-3.	-0.	1.	1.	0.
TOTAL IN CLASS	-0.	-1.	-10.	-20.	-6.	-39.	-31.	-43.	-37.	-92.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-2.	-11.	-22.	-17.	-40.	-24.	-55.	-109.	-89.	-155.
TOTAL IN CLASS	-2.	-11.	-22.	-17.	-40.	-24.	-55.	-109.	-89.	-155.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-1.	-0.	-1.	-2.	-2.	5.	7.	4.	47.	96.
REFORM(3, 2)	0.	0.	0.	1.	5.	9.	11.	3.	32.	53.
REFORM(3, 3)	0.	0.	1.	3.	12.	24.	29.	9.	86.	143.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-1.	-1.	-2.	-1.	-5.	-9.
TOTAL IN CLASS	-1.	-0.	0.	2.	14.	37.	45.	16.	160.	283.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	-0.	-0.	-0.	-0.	-4.	-1.	0.	0.	-0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-1.	-1.	-0.	-2.	-3.	-2.	-11.	-3.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	17.	47.	31.	116.	59.	165.	205.	249.	266.
REFORM(4, 6)	0.	2.	7.	5.	17.	16.	30.	65.	62.	115.
REFORM(4, 7)	0.	1.	4.	8.	9.	8.	16.	35.	33.	62.
REFORM(4, 8)	0.	6.	21.	17.	51.	11.	50.	221.	174.	102.
TOTAL IN CLASS	-1.	27.	76.	55.	191.	86.	257.	514.	514.	545.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-1.	-1.	-3.	-6.	-5.	-4.	-2.	-1.
REFORM(5, 3)	0.	0.	0.	0.	0.	1.	1.	0.	0.	0.

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

TABLE 10.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-1.	-1.	-2.	-2.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-1.	-1.	-2.	-4.	-8.	-7.	-5.	-3.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-2.	10.	35.	21.	98.	56.	153.	338.	305.	585.
REFORM(6, 2)	0.	0.	1.	6.	2.	15.	7.	20.	4.	0.
TOTAL IN CLASS	-2.	10.	36.	27.	99.	71.	160.	358.	308.	585.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	2.	0.	3.	0.	0.	3.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	2.	1.	1.	1.
REFORM(7, 4)	0.	3.	5.	5.	7.	7.	8.	7.	11.	10.
REFORM(7, 5)	0.	-1.	-9.	-25.	-112.	-22.	-127.	-5.	-17.	-151.
REFORM(7, 6)	0.	0.	0.	0.	0.	-0.	-1.	1.	0.	0.
TOTAL IN CLASS	0.	3.	-3.	-19.	-102.	-14.	-115.	5.	-4.	-136.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-8.	27.	77.	27.	153.	110.	255.	735.	850.	1027.
CURRENT TOTAL	6.	24.	76.	114.	293.	494.	580.	791.	1186.	1668.
NEW TOTAL	-1.	51.	153.	142.	446.	603.	834.	1527.	2036.	2695.
PERCENT CHANGE	-120.7	111.7	100.9	25.8	52.3	22.2	43.9	92.9	71.6	61.6

TABLE 10.6 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	569.	798.	1793.	2668.	4409.	8873.	11457.	16382.	37306.	35140.
REFORM(6, 2)	8.	8.	23.	38.	44.	78.	39.	80.	0.	40.
TOTAL IN CLASS	576.	806.	1816.	2705.	4453.	8951.	11496.	16462.	37306.	35180.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	2.	9.	9.	19.	39.	18.	22.	100.	119.	128.
REFORM(7, 3)	1.	2.	1.	2.	1.	2.	3.	2.	1.	2.
REFORM(7, 4)	11.	12.	8.	6.	6.	4.	8.	4.	0.	15.
REFORM(7, 5)	-69.	-146.	-144.	-139.	71.	-115.	-96.	393.	531.	594.
REFORM(7, 6)	1.	0.	1.	6.	5.	3.	2.	0.	0.	0.
TOTAL IN CLASS	-53.	-123.	-125.	-106.	123.	-68.	-61.	498.	651.	739.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1265.	2097.	3301.	4259.	7698.	12589.	16745.	26304.	54075.	58189.
CURRENT TOTAL	2479.	3660.	5360.	7659.	12372.	20153.	27419.	46473.	66974.	127535.
NEW TOTAL	3745.	5758.	8662.	11918.	20070.	32741.	44164.	72778.	121049.	185724.
PERCENT CHANGE	51.0	57.3	61.6	55.6	62.2	62.5	61.1	56.6	80.7	45.6

TABLE 10.7

INVESTORS AND OTHERS,
FEMALE, AGED 26-39

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 10

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TAX CURRENT	TAX PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	19	4238	-3747.6	1088.4	1.9		-8.2		27.5	.3
2	11	1430	-353.8	2117.7	3.6		70.3		34.1	72.3
3	18	1602	249.1	3780.9	44.8		226.7		121.9	245.5
4	11	671	347.3	2296.5	38.1		70.6		76.7	95.2
5	8	911	1164.8	4107.0	109.8		284.6		266.7	406.5
6	11	326	718.6	1765.9	88.0		119.7		160.9	198.2
7	12	700	1604.7	4630.1	188.8		389.1		405.8	584.6
8	7	170	544.5	1527.8	90.4		245.5		134.5	259.6
9	3	220	915.4	2274.4	102.3		284.0		260.9	447.9
10	4	126	736.8	1794.7	63.4		191.5		210.1	339.5
11	11	233	1847.6	3875.2	265.7		539.1		577.7	873.9
12	15	212	2126.6	4891.2	194.7		547.2		776.0	1221.4
13	25	130	1815.7	4074.6	315.6		738.0		696.8	1126.0
14	25	70	1317.7	2905.3	258.5		553.8		536.1	834.7
15	19	51	1347.1	3064.3	313.5		700.8		631.0	1023.9
16	10	25	980.5	2192.8	281.2		609.3		503.8	818.5
17	6	21	1126.0	2429.3	301.4		655.0		575.8	927.5
18	2	6	467.3	1032.2	154.4		308.1		278.8	436.7
19	1	1	99.2	269.0	34.8		91.5		67.0	121.0
20	3	3	512.4	1179.7	214.7		374.1		382.6	557.2
TOTAL	221	11146	13819.8	51297.1	3065.6		6990.5		6725.1	10590.3

MALE EMPLOYEES, AGED 40-64

TABLE 11.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 11 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAX ROLL	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	LESS THAN				NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					MORE THAN				NUMBER ADDED TO TAX ROLL
				-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50	-	-	-		
1	1680		796	38179	0	0	0	46	0	0	0	0	0	0	0	0	0
2	841		5066	42188	7724	10783	8033	130	0	0	0	0	0	0	0	0	0
3	1980		31750	34188	4684	14681	11340	24049	0	0	0	51	0	0	0	0	0
4	140		47910	28354	20863	46759	53609	58404	846	360	200	51	0	200	51	0	0
5	160		22467	23962	66168	37460	83390	48311	4937	2790	760	790	0	1615	790	0	0
6	0		2761	710	12517	46435	82158	59546	7599	2469	1615	1113	20	1615	1113	20	20
7	0		60	355	8954	64346	96166	46181	5023	2950	973	458	0	973	458	0	0
8	0		0	200	661	39929	32621	13787	2461	293	181	21	0	181	21	0	0
9	0		0	33	26	3099	15587	955	4961	0	117	1	0	117	1	0	0
10	0		6	41	32	175	22791	5078	3170	687	192	1	0	192	1	0	0
11	0		3	27	4	50	12072	2660	3204	738	97	3	0	97	3	0	0
12	0		1	2	2	147	7546	307	1134	154	19	0	0	19	0	0	0
13	0		0	0	0	4	4078	2478	997	42	0	0	0	0	0	0	0
14	0		0	1	0	0	4	2179	943	158	10	1	0	10	1	0	0
15	0		0	0	0	0	1	786	537	137	12	1	0	12	1	0	0
16	0		0	0	0	0	0	1	581	344	19	0	0	19	0	0	0
17	0		0	0	0	0	0	7	151	87	14	0	0	14	0	0	0
18	0		0	0	0	0	0	6	37	40	11	1	0	11	1	0	0
19	0		0	0	0	0	0	10	5	7	6	1	0	6	1	0	0
20	0		0	0	0	0	2	6	4	5	0	1	0	0	1	0	0
TOTAL	4801		110820	168240	121635	263868	429398	264927	36590	11261	4277	2443		4277	2443		20

MALE EMPLOYEES, AGED 40-64

TABLE 11.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 11

INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME COMP. MODIFIED DEF. COMP.DEF.	AVERAGE INCOME TAX PAID CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	ALL DIRECT TAXES OVER COMP. BASE CURRENT	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	40701	645.	604.	33.	1.	.003	97.0
2	74765	1570.	1545.	44.	20.	.016	98.7
3	122723	2592.	2577.	90.	65.	.030	98.0
4	257496	3764.	3759.	223.	186.	.058	97.9
5	291195	4848.	4845.	319.	267.	.065	96.6
6	216943	5827.	5823.	505.	462.	.087	96.0
7	225466	7241.	7234.	750.	668.	.104	95.0
8	90154	9454.	9429.	1212.	1067.	.124	93.5
9	24779	11993.	11939.	1727.	1618.	.135	87.3
10	32173	14308.	14236.	2188.	2081.	.137	85.7
11	18658	18090.	17931.	3101.	3023.	.167	83.9
12	9312	23286.	23007.	4601.	4278.	.177	83.2
13	7599	30436.	29994.	6882.	6566.	.202	80.6
14	3296	43753.	42886.	11182.	11596.	.224	77.2
15	1474	59487.	58151.	16813.	18054.	.250	76.7
16	945	86536.	84607.	26205.	29842.	.265	73.0
17	259	125419.	122090.	41877.	48171.	.295	73.6
18	95	178383.	173254.	62945.	73293.	.310	71.7
19	29	241047.	234017.	89351.	102085.	.329	71.9
20	18	367640.	357417.	145064.	158776.	.355	73.5
ALL	1418280	6004.	5981.	655.	602.	.102	93.0

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 11
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	1413692.	-63804.	0.	0.	0.
REFORM(1, 2)	884828.	-79398.	0.	0.	0.
REFORM(1, 3)	304957.	-22300.	0.	0.	0.
REFORM(1, 4)	423150.	9362.	0.	0.	0.
TOTAL IN CLASS	3026627.	-156139.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-19704.
TOTAL IN CLASS	0.	0.	0.	0.	-19704.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	49181.	-6256.	0.	5521.	0.
REFORM(3, 2)	5446.	-1344.	5614.	2807.	0.
REFORM(3, 3)	15510.	3930.	0.	0.	0.
REFORM(3, 4)	748.	352.	0.	0.	0.
REFORM(3, 5)	-931.	-236.	0.	0.	0.
TOTAL IN CLASS	69959.	-3554.	5614.	8328.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-19130.	0.
REFORM(4, 2)	39.	18.	0.	0.	0.
REFORM(4, 3)	-2873.	-556.	0.	0.	0.
REFORM(4, 4)	-234.	-21.	0.	0.	0.
REFORM(4, 5)	58612.	13896.	0.	0.	0.
REFORM(4, 6)	104698.	24317.	0.	0.	0.
REFORM(4, 7)	56029.	13013.	0.	0.	0.
REFORM(4, 8)	11722.	3498.	0.	0.	0.
TOTAL IN CLASS	227992.	54165.	0.	-19130.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-103848.	-24905.	0.	0.	0.

TABLE 11.3 (continued)

MALE EMPLOYEES, AGED 40-64

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-115399.	-19277.	0.	0.	0.
REFORM(5, 3)	169226.	36966.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-42589.	-7463.	0.	0.	0.
TOTAL IN CLASS	-92610.	-14680.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	287256.	84177.	0.	0.	-16122.
REFORM(6, 2)	152262.	22924.	0.	0.	0.
TOTAL IN CLASS	439518.	107101.	0.	0.	-16122.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	2562.	668.	0.	0.	0.
REFORM(7, 3)	6784.	927.	0.	0.	0.
REFORM(7, 4)	40884.	6185.	0.	0.	0.
REFORM(7, 5)	38431.	-24883.	0.	0.	0.
REFORM(7, 6)	114750.	1797.	0.	0.	0.
TOTAL IN CLASS	203411.	-15306.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-47.	0.	0.	0.
TOTAL CHANGES					
CURRENT TOTAL	3874897.	-28460.	5614.	-10802.	-35826.
NEW TOTAL	4098099.	868361.	61198.	25078.	35826.
PERCENT CHANGE	7972997.	839901.	66812.	14276.	-0.
	94.6	-3.3	9.2	-43.1	-100.0

TABLE 11.4

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 11
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-68.	-155.	-65.	-806.	-1824.	-3225.	-6949.	-6078.	-2301.	-3995.	
REFORM(1, 2)	-7.	-134.	-832.	-4019.	-9607.	-7602.	-14997.	-10781.	-4014.	-7475.	
REFORM(1, 3)	0.	-65.	-462.	-3100.	-6609.	-4985.	-4983.	-1605.	-371.	-352.	
REFORM(1, 4)	0.	0.	11.	140.	715.	1319.	2700.	1274.	480.	709.	
TOTAL IN CLASS	-74.	-354.	-1349.	-7784.	-17325.	-14494.	-24229.	-17190.	-6206.	-11113.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-1470.	-1026.	-1601.	-931.	-465.	-246.	-270.	-334.	-162.	-246.	
REFORM(3, 2)	-135.	-150.	-149.	-97.	-57.	-48.	-79.	-104.	-58.	-96.	
REFORM(3, 3)	0.	7.	4.	30.	40.	76.	164.	228.	145.	265.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-0.	-0.	-2.	-2.	-5.	-10.	-14.	-9.	-16.	
TOTAL IN CLASS	-1605.	-1769.	-1746.	-999.	-484.	-223.	-196.	-225.	-83.	-93.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	0.	-1.	-1.	-2.	2.	-0.	3.	5.	1.	2.	
REFORM(4, 3)	0.	-3.	-10.	-62.	-86.	-71.	-100.	-47.	-25.	-31.	
REFORM(4, 4)	0.	0.	-0.	-1.	-2.	-1.	-1.	-0.	-2.	-2.	
REFORM(4, 5)	0.	57.	160.	688.	1025.	1247.	2212.	1478.	640.	1106.	
REFORM(4, 6)	0.	8.	23.	786.	2305.	2943.	4778.	2995.	1124.	1903.	
REFORM(4, 7)	0.	4.	12.	421.	1234.	1575.	2557.	1603.	602.	1018.	
REFORM(4, 8)	0.	-3.	1.	-14.	125.	221.	456.	335.	135.	300.	
TOTAL IN CLASS	0.	64.	185.	1817.	4602.	5914.	9905.	6369.	2477.	4295.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	-0.	-84.	-1405.	-2665.	-5162.	-3556.	-1358.	-2359.	
REFORM(5, 2)	0.	-165.	-654.	-3853.	-5159.	-3982.	-3678.	-1179.	-274.	-256.	

TABLE 11.4 (continued)

MALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	347.	2782.	4759.	4788.	6324.	3343.	1181.	2571.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-61.	-223.	-1177.	-1633.	-1389.	-1505.	-627.	-183.	-249.
TOTAL IN CLASS	0.	-226.	-530.	-2333.	-3438.	-3248.	-4021.	-2019.	-635.	-293.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	64.	180.	771.	1175.	1658.	4576.	4803.	5892.	10498.
REFORM(6, 2)	0.	5.	115.	1200.	4743.	5122.	6018.	2462.	673.	971.
TOTAL IN CLASS	0.	69.	295.	1971.	5918.	6779.	10594.	7264.	6565.	11469.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	3.	21.	36.	35.	111.	66.	22.	33.
REFORM(7, 3)	0.	17.	34.	151.	206.	168.	173.	74.	21.	30.
REFORM(7, 4)	0.	148.	314.	1175.	1385.	1176.	1177.	422.	116.	129.
REFORM(7, 5)	0.	-98.	-311.	-1542.	-2608.	-2245.	-6885.	-3864.	-1260.	-1599.
REFORM(7, 6)	0.	-0.	-17.	-138.	-87.	222.	485.	281.	114.	206.
TOTAL IN CLASS	0.	68.	23.	-333.	-1068.	-645.	-4938.	-3021.	-988.	-1200.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	0.	-9.	-38.	-0.	0.	0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-1679.	-2158.	-3160.	-7662.	-11795.	-5916.	-12885.	-8822.	1131.	3065.
CURRENT TOTAL	74.	1804.	9494.	55945.	91688.	108071.	165726.	105151.	38406.	62924.
NEW TOTAL	-1605.	-354.	6334.	48283.	79894.	102155.	152841.	96330.	39537.	65990.
PERCENT CHANGE	-2264.9	-119.6	-33.3	-13.7	-12.9	-5.5	-7.8	-8.4	2.9	4.9

TABLE 11.4 (continued)

MALE EMPLOYEES, AGED 40-64

INCOME CLASSES											
REFORM	11	12	13	14	15	16	17	18	19	20	
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-4559.	-5186.	-8316.	-6528.	-4627.	-4687.	-2111.	-1175.	-540.	-611.	
REFORM(1, 2)	-6088.	-4716.	-5088.	-2204.	-965.	-641.	-156.	-39.	-23.	-12.	
REFORM(1, 3)	-101.	-22.	125.	99.	60.	48.	15.	6.	1.	1.	
REFORM(1, 4)	609.	462.	436.	237.	138.	96.	29.	5.	2.	1.	
TOTAL IN CLASS	-10138.	-9462.	-12842.	-8396.	-5395.	-5183.	-2223.	-1203.	-560.	-620.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-205.	-93.	87.	261.	281.	346.	203.	119.	50.	45.	
REFORM(3, 2)	-111.	-86.	-87.	-52.	-24.	-12.	-1.	-0.	-0.	0.	
REFORM(3, 3)	381.	359.	533.	516.	390.	390.	198.	113.	47.	43.	
REFORM(3, 4)	0.	0.	0.	14.	34.	122.	76.	42.	27.	37.	
REFORM(3, 5)	-23.	-22.	-32.	-31.	-23.	-23.	-12.	-7.	-3.	-3.	
TOTAL IN CLASS	43.	159.	502.	708.	657.	823.	464.	268.	121.	123.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	2.	2.	2.	1.	0.	0.	1.	-0.	-0.	-0.	
REFORM(4, 3)	-28.	-17.	-24.	-17.	-14.	-11.	-6.	-2.	-0.	-0.	
REFORM(4, 4)	-2.	-1.	-0.	-1.	-1.	-2.	-7.	0.	0.	0.	
REFORM(4, 5)	1224.	805.	1160.	909.	582.	429.	115.	41.	12.	7.	
REFORM(4, 6)	1663.	1188.	1491.	1061.	742.	726.	300.	159.	65.	57.	
REFORM(4, 7)	890.	836.	798.	568.	397.	389.	161.	85.	35.	30.	
REFORM(4, 8)	334.	239.	333.	297.	255.	291.	111.	65.	14.	4.	
TOTAL IN CLASS	4082.	2850.	3759.	2817.	1960.	1821.	675.	348.	127.	98.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-2012.	-1461.	-1813.	-1247.	-833.	-652.	-192.	-71.	-22.	-13.	
REFORM(5, 2)	-74.	-2.	-0.	-0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 3)	2625.	2040.	2581.	1735.	939.	652.	192.	71.	22.	13.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-163.	-88.	-83.	-41.	-20.	-14.	-4.	-2.	-0.	-0.	
TOTAL IN CLASS	376.	489.	685.	446.	86.	-14.	-4.	-1.	-0.	-0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 11.4 (continued)

MALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	9187.	6484.	9894.	8728.	6058.	7682.	3214.	1862.	766.	685.		
REFORM(6, 2)	616.	383.	346.	137.	71.	47.	13.	2.	1.	0.		
TOTAL IN CLASS	9803.	6866.	10240.	8865.	6129.	7729.	3227.	1864.	767.	686.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	33.	33.	51.	55.	44.	54.	31.	15.	10.	14.		
REFORM(7, 3)	21.	11.	11.	6.	3.	2.	1.	0.	0.	0.		
REFORM(7, 4)	71.	30.	24.	10.	5.	3.	1.	0.	0.	0.		
REFORM(7, 5)	-1274.	-1261.	-1513.	-679.	-179.	58.	139.	82.	64.	91.		
REFORM(7, 6)	206.	132.	188.	100.	52.	38.	12.	3.	1.	1.		
TOTAL IN CLASS	-943.	-1055.	-1240.	-509.	-75.	154.	183.	101.	75.	105.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	3223.	-152.	1104.	3932.	3362.	5330.	2323.	1377.	530.	391.		
CURRENT TOTAL	51783.	38025.	46004.	31731.	21433.	21155.	9320.	5110.	2231.	2285.		
NEW TOTAL	55005.	37873.	47108.	35663.	24795.	26485.	11644.	6487.	2761.	2676.		
PERCENT CHANGE	6.2	-.4	2.4	12.4	15.7	25.2	24.9	26.9	23.7	17.1		

TABLE 11.5

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 11
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-68.	-155.	-65.	-806.	-1824.	-3225.	-6949.	-6078.	-2301.	-3995.
REFORM(1, 2)		-7.	-134.	-832.	-4019.	-9607.	-7602.	-14997.	-10781.	-4014.	-7475.
REFORM(1, 3)		0.	-65.	-462.	-3100.	-6609.	-4985.	-4983.	-1605.	-371.	-352.
REFORM(1, 4)		0.	0.	11.	140.	715.	1319.	2700.	1274.	480.	709.
TOTAL IN CLASS		-74.	-354.	-1349.	-7784.	-17325.	-14494.	-24229.	-17190.	-6206.	-11113.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-8.	-52.	-111.	-277.	-371.	-403.	-1158.	-1327.	-1867.	-3154.
TOTAL IN CLASS		-8.	-52.	-111.	-277.	-371.	-403.	-1158.	-1327.	-1867.	-3154.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-1197.	-1317.	-1296.	-714.	-320.	-94.	7.	39.	58.	137.
REFORM(3, 2)		4.	7.	6.	14.	16.	29.	62.	86.	54.	99.
REFORM(3, 3)		0.	7.	4.	30.	40.	76.	164.	228.	145.	265.
REFORM(3, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)		0.	-0.	-0.	-2.	-2.	-5.	-10.	-14.	-9.	-16.
TOTAL IN CLASS		-1192.	-1302.	-1287.	-672.	-266.	7.	223.	338.	249.	485.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		-5.	-37.	-210.	-1666.	-3123.	-2846.	-3955.	-2362.	-780.	-1339.
REFORM(4, 2)		0.	-1.	-1.	-2.	2.	-0.	3.	5.	1.	2.
REFORM(4, 3)		0.	-3.	-10.	-62.	-86.	-71.	-100.	-47.	-25.	-31.
REFORM(4, 4)		0.	0.	0.	-1.	-2.	-1.	-1.	-0.	-0.	-2.
REFORM(4, 5)		0.	57.	160.	688.	1025.	1247.	2212.	1478.	640.	1106.
REFORM(4, 6)		0.	8.	23.	786.	2305.	2943.	4778.	2995.	1124.	1903.
REFORM(4, 7)		0.	4.	12.	421.	1234.	1575.	2557.	1603.	602.	1018.
REFORM(4, 8)		0.	-3.	1.	-14.	125.	221.	456.	335.	135.	300.
TOTAL IN CLASS		-5.	26.	-26.	151.	1479.	3068.	5950.	4007.	1697.	2956.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		0.	0.	-0.	-84.	-1405.	-2665.	-5162.	-3556.	-1358.	-2359.
REFORM(5, 2)		0.	-165.	-654.	-3853.	-5159.	-3982.	-3678.	-1179.	-274.	-256.

TABLE 11.5 (continued)

MALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	347.	2782.	4759.	4788.	6324.	3343.	1181.	2571.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-61.	-223.	-1177.	-1633.	-1389.	-1505.	-627.	-183.	-249.
TOTAL IN CLASS	0.	-226.	-530.	-2333.	-3438.	-3248.	-4021.	-2019.	-635.	-293.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-6.	22.	89.	544.	871.	1328.	3628.	3717.	4365.	7918.
REFORM(6, 2)	0.	5.	115.	1200.	4743.	5122.	6018.	2462.	673.	971.
TOTAL IN CLASS	-6.	26.	204.	1744.	5614.	6449.	9647.	6179.	5038.	8888.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	3.	21.	36.	35.	111.	66.	22.	33.
REFORM(7, 3)	0.	17.	34.	151.	206.	168.	173.	74.	21.	30.
REFORM(7, 4)	0.	148.	314.	1175.	1385.	1176.	1177.	422.	116.	129.
REFORM(7, 5)	0.	-98.	-311.	-1542.	-2608.	-2245.	-6885.	-3864.	-1260.	-1599.
REFORM(7, 6)	0.	-0.	-17.	-138.	-87.	222.	485.	281.	114.	206.
TOTAL IN CLASS	0.	68.	23.	-333.	-1068.	-645.	-4938.	-3021.	-988.	-1200.
UNDISTRIBUTED AMOUNTS	0.	-9.	-38.	-0.	0.	0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-1285.	-1824.	-3114.	-9505.	-15373.	-9266.	-18527.	-13032.	-2711.	-3430.
CURRENT TOTAL	1330.	3303.	11078.	57435.	93020.	109496.	169092.	109259.	42800.	70398.
NEW TOTAL	45.	1479.	7965.	47930.	77646.	100230.	150565.	96227.	40090.	66968.
PERCENT CHANGE	-96.6	-55.2	-28.1	-16.5	-16.5	-8.5	-11.0	-11.9	-6.3	-4.9

TABLE 11.5 (continued)

MALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES				13	14	15	16	17	18	19	20
	11	12										
REFORM(6, 1)	7188.	5192.	8196.	7386.	5216.	6674.	2819.	1636.	673.	601.		
REFORM(6, 2)	616.	383.	346.	137.	71.	47.	13.	2.	1.	0.		
TOTAL IN CLASS	7804.	5575.	8542.	7523.	5287.	6721.	2832.	1638.	674.	601.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	33.	33.	51.	55.	44.	54.	31.	15.	10.	14.		
REFORM(7, 3)	21.	11.	11.	6.	3.	2.	1.	0.	0.	0.		
REFORM(7, 4)	71.	30.	24.	10.	5.	3.	1.	0.	0.	0.		
REFORM(7, 5)	-1274.	-1261.	-1513.	-679.	-179.	58.	139.	82.	64.	91.		
REFORM(7, 6)	206.	132.	188.	100.	52.	38.	12.	3.	1.	1.		
TOTAL IN CLASS	-943.	-1055.	-1240.	-509.	-75.	154.	183.	101.	75.	105.		
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	-1466.	-3014.	-2399.	1362.	1830.	3437.	1630.	983.	369.	247.		
CURRENT TOTAL	58477.	42848.	52297.	36857.	24782.	24764.	10846.	5980.	2591.	2611.		
NEW TOTAL	57011.	39834.	49899.	38219.	26612.	28201.	12476.	6963.	2960.	2858.		
PERCENT CHANGE	-2.5	-7.0	-4.6	3.7	7.4	13.9	15.0	16.4	14.3	9.5		

TABLE 11.6

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 11 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-2.	-1.	-3.	-6.	-15.	-31.	-67.	-93.	-124.
REFORM(1, 2)	-0.	-2.	-7.	-16.	-33.	-35.	-67.	-120.	-162.	-232.
REFORM(1, 3)	0.	-1.	-4.	-12.	-23.	-23.	-22.	-18.	-15.	-11.
REFORM(1, 4)	0.	0.	0.	1.	2.	6.	12.	14.	19.	22.
TOTAL IN CLASS	-2.	-5.	-11.	-30.	-59.	-67.	-107.	-191.	-250.	-345.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-1.	-1.	-1.	-1.	-2.	-5.	-15.	-75.	-98.
TOTAL IN CLASS	-0.	-1.	-1.	-1.	-1.	-2.	-5.	-15.	-75.	-98.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-29.	-18.	-11.	-3.	-1.	-0.	0.	0.	2.	4.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	1.	2.	3.
REFORM(3, 3)	0.	0.	0.	0.	0.	0.	0.	3.	6.	8.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-29.	-17.	-10.	-3.	-1.	0.	1.	4.	10.	15.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-2.	-6.	-11.	-13.	-18.	-26.	-31.	-42.
REFORM(4, 2)	0.	-0.	-0.	-0.	0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.
REFORM(4, 4)	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(4, 5)	0.	1.	1.	3.	4.	6.	10.	16.	26.	34.
REFORM(4, 6)	0.	0.	0.	3.	8.	14.	21.	33.	45.	59.
REFORM(4, 7)	0.	0.	0.	2.	4.	7.	11.	18.	24.	32.
REFORM(4, 8)	0.	-0.	0.	-0.	0.	1.	2.	4.	5.	9.
TOTAL IN CLASS	-0.	0.	-0.	1.	5.	14.	26.	44.	69.	92.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	-0.	-0.	-5.	-12.	-23.	-39.	-55.	-73.
REFORM(5, 2)	0.	-2.	-5.	-15.	-18.	-18.	-16.	-39.	-11.	-13.
REFORM(5, 3)	0.	0.	3.	11.	16.	22.	28.	37.	48.	80.

TABLE 11.6 (continued)

MALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-2.	-5.	-6.	-6.	-7.	-7.	-7.	-8.
TOTAL IN CLASS	0.	-3.	-4.	-9.	-12.	-15.	-18.	-22.	-26.	-9.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	0.	1.	2.	3.	6.	16.	41.	176.	246.
REFORM(6, 2)	0.	0.	1.	5.	16.	24.	27.	27.	27.	30.
TOTAL IN CLASS	-0.	0.	2.	7.	19.	30.	43.	69.	203.	276.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	1.	1.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	2.	3.	5.	5.	5.	5.	5.	5.	4.
REFORM(7, 5)	0.	-1.	-3.	-6.	-9.	-10.	-31.	-43.	-51.	-50.
REFORM(7, 6)	0.	-0.	-0.	-1.	-0.	1.	2.	3.	5.	6.
TOTAL IN CLASS	0.	1.	0.	-1.	-4.	-3.	-22.	-34.	-40.	-37.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-32.	-24.	-25.	-37.	-53.	-43.	-82.	-145.	-109.	-107.
CURRENT TOTAL	33.	44.	90.	223.	319.	505.	750.	1212.	1727.	2188.
NEW TOTAL	1.	20.	65.	186.	267.	462.	668.	1067.	1618.	2081.
PERCENT CHANGE	-96.6	-55.2	-28.1	-16.5	-16.5	-8.5	-11.0	-11.9	-6.3	-4.9

TABLE 11.6 (continued)

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-242.	-557.	-1094.	-1981.	-3139.	-4959.	-8149.	-12365.	-18628.	-33954.
REFORM(1, 2)		-323.	-506.	-670.	-669.	-655.	-678.	-603.	-409.	-784.	-642.
REFORM(1, 3)		-5.	-2.	16.	30.	40.	51.	56.	66.	47.	78.
REFORM(1, 4)		32.	50.	57.	72.	93.	102.	113.	50.	66.	48.
TOTAL IN CLASS		-538.	-1016.	-1690.	-2547.	-3660.	-5485.	-8582.	-12659.	-19299.	-34470.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-130.	-169.	-273.	-498.	-698.	-1304.	-1866.	-2916.	-3930.	-5742.
TOTAL IN CLASS		-130.	-169.	-273.	-498.	-698.	-1304.	-1866.	-2916.	-3930.	-5742.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		15.	36.	84.	222.	411.	685.	1336.	2101.	2882.	4206.
REFORM(3, 2)		7.	14.	26.	57.	96.	150.	276.	431.	591.	859.
REFORM(3, 3)		20.	39.	70.	157.	264.	413.	764.	1191.	1632.	2374.
REFORM(3, 4)		0.	0.	0.	4.	23.	129.	293.	444.	922.	2060.
REFORM(3, 5)		-1.	-2.	-4.	-9.	-16.	-25.	-46.	-71.	-98.	-142.
TOTAL IN CLASS		42.	87.	176.	431.	779.	1352.	2623.	4095.	5930.	9356.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		-53.	-69.	-75.	-91.	-103.	-114.	-114.	-120.	-138.	-139.
REFORM(4, 2)		0.	0.	0.	0.	0.	0.	4.	-0.	-0.	-3.
REFORM(4, 3)		-1.	-2.	-3.	-5.	-10.	-12.	-22.	-21.	-5.	-6.
REFORM(4, 4)		-0.	-0.	-0.	-0.	-1.	-2.	-27.	0.	0.	0.
REFORM(4, 5)		65.	86.	153.	276.	395.	453.	445.	434.	422.	402.
REFORM(4, 6)		88.	128.	196.	322.	503.	768.	1160.	1673.	2253.	3165.
REFORM(4, 7)		47.	68.	105.	172.	269.	411.	621.	895.	1206.	1694.
REFORM(4, 8)		18.	26.	44.	90.	173.	308.	428.	683.	496.	220.
TOTAL IN CLASS		164.	237.	420.	764.	1227.	1813.	2494.	3544.	4233.	5338.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		-107.	-157.	-239.	-378.	-565.	-690.	-740.	-745.	-750.	-750.
REFORM(5, 2)		-4.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)		139.	219.	340.	526.	637.	690.	740.	747.	750.	750.
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)		-9.	-9.	-11.	-13.	-14.	-15.	-16.	-16.	-16.	-16.
TOTAL IN CLASS		20.	53.	90.	135.	58.	-15.	-16.	-15.	-16.	-16.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

MALE EMPLOYEES, AGED 40-64

TABLE 11.6 (continued)

REFORM	INCOME CLASSES			13	14	15	16	17	18	19	20
	11	12	13								
REFORM(6, 1)	381.	558.	1079.	2241.	3539.	7062.	10883.	17216.	23204.	33372.	
REFORM(6, 2)	33.	41.	46.	42.	48.	50.	50.	23.	28.	26.	
TOTAL IN CLASS	414.	599.	1124.	2282.	3587.	7112.	10933.	17239.	23232.	33398.	
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES											
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	2.	4.	7.	17.	30.	57.	120.	163.	350.	755.	
REFORM(7, 3)	1.	1.	1.	2.	2.	2.	2.	2.	2.	2.	
REFORM(7, 4)	4.	3.	3.	3.	3.	3.	2.	2.	1.	0.	
REFORM(7, 5)	-68.	-135.	-199.	-206.	-121.	61.	537.	859.	2197.	5048.	
REFORM(7, 6)	11.	14.	25.	30.	35.	40.	47.	34.	34.	44.	
TOTAL IN CLASS	-50.	-113.	-163.	-154.	-51.	163.	708.	1060.	2585.	5848.	
UNDISTRIBUTED AMOUNTS											
	-0.	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.	-0.	
TOTAL CHANGES	-78.	-324.	-316.	413.	1242.	3637.	6294.	10348.	12734.	13712.	
CURRENT TOTAL	3101.	4601.	6882.	11182.	16813.	26205.	41877.	62945.	89351.	145064.	
NEW TOTAL	3023.	4278.	6566.	11596.	18054.	29842.	48171.	73293.	102085.	158776.	
PERCENT CHANGE	-2.5	-7.0	-4.6	3.7	7.4	13.9	15.0	16.4	14.3	9.5	

MALE EMPLOYEES, AGED 40-64

TABLE 11.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 11

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL CURRENT	INCOME CURRENT	TAX PROPOSED	TOTAL DIRECT TAXES	
			CURRENT	PROPOSED				CURRENT	PROPOSED
1	70	40701	-33911.2	24250.1	74.1		-1604.8	1330.2	49.6
2	154	74765	-19180.3	111311.5	1804.4		-353.7	3303.1	1516.5
3	141	122723	43277.1	300599.8	9493.8		6334.1	11078.4	8175.2
4	146	257496	350981.4	904222.5	55944.8		48282.8	57434.7	49595.6
5	135	291195	562758.6	1310852.2	91688.1		79893.5	93019.6	80768.9
6	122	216943	614917.2	1179632.5	108070.9		102155.2	109495.8	103076.3
7	194	225466	879987.8	1528364.1	165725.9		152840.9	169091.6	154519.3
8	163	90154	510262.4	797848.2	105151.5		96329.7	109259.2	98588.7
9	66	24779	178273.9	279507.4	38406.2		39537.4	42800.0	40869.0
10	123	32173	279051.5	432069.1	62924.1		65989.5	70397.9	68306.7
11	142	18858	211773.1	320129.6	51782.8		55005.4	58476.8	58004.7
12	65	9312	137703.6	203799.7	38024.9		37872.5	42848.3	40475.7
13	68	7599	147473.5	219386.2	46004.4		47108.4	52297.2	50464.9
14	104	3296	90627.6	137452.1	31730.8		35663.2	36857.1	38519.3
15	67	1474	55717.5	83914.2	21432.6		24794.7	24782.1	26763.5
16	39	945	50045.4	78715.9	21155.1		26484.9	24764.2	28308.2
17	40	259	20080.3	31435.7	9320.2		11643.6	10846.2	12505.8
18	24	95	10225.7	16362.3	5110.2		6486.9	5979.8	6974.2
19	16	29	4137.8	6773.5	2230.9		2760.6	2591.2	2964.5
20	14	18	3896.9	6377.2	2285.1		2676.4	2611.2	2860.4
TOTAL	1893	1418280	4098099.4	7973003.4	868360.8		839901.0	929264.5	873307.1

FEMALE EMPLOYEES, AGED 40-64

TABLE 12.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 12 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES										MORE THAN 50	NUMBER ADDED TO TAX ROLL
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50				
1	0	852	70198	0	0	0	40	0	0	0			0	0
2	670	48883	41199	320	0	23187	17523	0	0	0			0	0
3	330	10332	41163	28540	7329	1110	58089	0	0	0			0	0
4	320	3553	3288	25427	28835	11104	42607	0	10	0			0	0
5	40	580	3327	591	2130	19222	28933	100	40	60			20	0
6	0	140	381	1132	631	9812	7134	8367	20	70			40	0
7	0	0	200	650	1063	6397	2972	7120	20	0			0	0
8	0	0	20	40	60	1327	3655	1640	0	20			0	0
9	0	0	0	20	41	20	361	482	602	20			0	0
10	20	0	0	0	2	80	40	961	1075	3			0	0
11	0	0	1	1	0	4	2	36	431	364			1	0
12	0	0	0	0	0	0	14	54	52	8			0	0
13	0	0	0	0	1	14	46	22	39	25			0	0
14	0	0	0	0	0	4	1	40	14	2			0	0
15	0	0	0	0	0	0	5	9	2	5			0	0
16	0	0	0	0	0	0	0	1	6	0			0	0
17	0	0	0	0	0	0	0	0	0	2			0	0
18	0	0	0	0	0	0	0	0	0	1			0	0
19	0	0	0	0	0	0	0	0	0	0			0	0
20	0	0	0	0	0	0	0	0	0	0			0	0
TOTAL	1380	64340	159777	56721	40092	72281	161422	18832	2311	580			61	0

FEMALE EMPLOYERS, AGED 40-64

TABLE 12.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 12

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. MODIFIED UEL. COMP.DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	ALL DIRECT TAXES OVER CURRENT	AVERAGE TAX BASE OVER CURRENT	TAX RATES OVER CURRENT	INC. TAXES OVER MODIFIED BASE PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	71090	662.	0.	-41.	33.	1.	.002	-.067	97.9
2	131782	1516.	44.	12.	53.	20.	.013	.008	101.1
3	146893	2485.	157.	120.	162.	120.	.065	.063	100.2
4	115144	3639.	324.	284.	333.	283.	.078	.078	98.1
5	55043	4772.	466.	456.	486.	456.	.096	.096	95.5
6	27727	5889.	673.	680.	710.	691.	.117	.116	93.6
7	18422	7305.	916.	928.	976.	951.	.130	.128	91.9
8	6762	9425.	1276.	1358.	1390.	1411.	.147	.145	89.1
9	1546	11449.	1606.	1868.	1782.	1944.	.170	.165	84.6
10	2181	13605.	1893.	2409.	2215.	2534.	.186	.179	81.2
11	840	18506.	2582.	3605.	3134.	3853.	.208	.198	75.9
12	128	23376.	4038.	4803.	4867.	5410.	.231	.211	77.9
13	147	28359.	4904.	5982.	6118.	6899.	.243	.218	75.4
14	61	41836.	9174.	11220.	10794.	12070.	.289	.274	74.1
15	21	61134.	14560.	18003.	17638.	20262.	.331	.306	73.8
16	7	92226.	20961.	28787.	26082.	31572.	.342	.324	70.5
17	2	131108.	33140.	45051.	43661.	54671.	.417	.371	71.5
18	1	157425.	35437.	49435.	52218.	66977.	.425	.353	72.8
19	0	0.	0.	0.	0.	0.	.000	.000	.0
20	0	0.	0.	0.	0.	0.	.000	.000	.0
ALL	577797	2997.	255.	231.	274.	241.	.080	.077	96.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 12
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	575967.	-4659.	0.	0.	0.
REFORM(1, 2)	58339.	-2891.	0.	0.	0.
REFORM(1, 3)	20675.	-979.	0.	0.	0.
REFORM(1, 4)	10841.	204.	0.	0.	0.
TOTAL IN CLASS	665821.	-8325.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-2187.
TOTAL IN CLASS	0.	0.	0.	0.	-2187.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	15225.	-4442.	0.	1591.	0.
REFORM(3, 2)	1569.	-576.	1618.	809.	0.
REFORM(3, 3)	4471.	594.	0.	0.	0.
REFORM(3, 4)	2.	1.	0.	0.	0.
REFORM(3, 5)	-268.	-36.	0.	0.	0.
TOTAL IN CLASS	20998.	-4459.	1618.	2400.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-3612.	0.
REFORM(4, 2)	-9.	0.	0.	0.	0.
REFORM(4, 3)	-299.	-53.	0.	0.	0.
REFORM(4, 4)	-89.	-1.	0.	0.	0.
REFORM(4, 5)	25995.	5200.	0.	0.	0.
REFORM(4, 6)	12736.	2763.	0.	0.	0.
REFORM(4, 7)	6815.	1478.	0.	0.	0.
REFORM(4, 8)	4748.	1040.	0.	0.	0.
TOTAL IN CLASS	49897.	10428.	0.	-3612.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-6018.	-1435.	0.	0.	0.

FEMALE EMPLOYEES, AGED 40-64

TABLE 12.3 (continued)

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-39990.	-6440.	0.	0.	0.
REFORM(5, 3)	24111.	4853.	0.	0.	0.
REFORM(5, 4)	0.	-15773.	0.	0.	0.
REFORM(5, 5)	-13539.	-2152.	0.	0.	0.
TOTAL IN CLASS	-35436.	-20947.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	36222.	7893.	0.	0.	-1789.
REFORM(6, 2)	4790.	514.	0.	0.	0.
TOTAL IN CLASS	41012.	8408.	0.	0.	-1789.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	231.	42.	0.	0.	0.
REFORM(7, 3)	2860.	296.	0.	0.	0.
REFORM(7, 4)	20704.	2579.	0.	0.	0.
REFORM(7, 5)	3461.	-2114.	0.	0.	0.
REFORM(7, 6)	7208.	207.	0.	0.	0.
TOTAL IN CLASS	34463.	1009.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-58.	0.	0.	0.
TOTAL CHANGES	776756.	-13945.	1618.	-1212.	-3976.
CURRENT TOTAL	834475.	147247.	17633.	7226.	3976.
NEW TOTAL	1611231.	133302.	19251.	6013.	0.
PERCENT CHANGE	93.1	-9.5	9.2	-16.8	-100.0

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 12
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-10.	-195.	175.	-754.	-732.	-680.	-886.	-536.	-146.	-264.
REFORM(1, 2)		-2.	-145.	-400.	-714.	-594.	-286.	-382.	-223.	-40.	-31.
REFORM(1, 3)		0.	-85.	-277.	-312.	-204.	-77.	-26.	3.	-3.	1.
REFORM(1, 4)		0.	0.	11.	31.	51.	48.	42.	9.	5.	0.
TOTAL IN CLASS		-11.	-425.	-491.	-1749.	-1480.	-995.	-1251.	-746.	-185.	-294.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-2686.	-883.	-267.	-155.	-130.	-119.	-119.	-64.	-17.	-23.
REFORM(3, 2)		-246.	-86.	-33.	-35.	-37.	-38.	-40.	-24.	-7.	-13.
REFORM(3, 3)		0.	26.	18.	56.	73.	86.	95.	66.	21.	47.
REFORM(3, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)		0.	-2.	-1.	-3.	-4.	-5.	-6.	-4.	-1.	-3.
TOTAL IN CLASS		-2932.	-944.	-283.	-138.	-99.	-76.	-70.	-26.	-4.	9.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)		0.	-0.	-0.	-0.	0.	0.	1.	0.	0.	0.
REFORM(4, 3)		0.	-3.	-6.	-11.	-10.	-8.	-6.	-2.	-1.	-2.
REFORM(4, 4)		0.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)		0.	219.	415.	853.	902.	768.	762.	457.	201.	282.
REFORM(4, 6)		0.	31.	59.	426.	553.	482.	488.	277.	93.	156.
REFORM(4, 7)		0.	17.	32.	228.	296.	258.	261.	148.	50.	83.
REFORM(4, 8)		0.	24.	69.	140.	180.	160.	154.	84.	35.	71.
TOTAL IN CLASS		0.	287.	568.	1635.	1920.	1660.	1659.	965.	377.	590.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		0.	-0.	0.	-19.	-163.	-289.	-376.	-236.	-71.	-135.
REFORM(5, 2)		0.	-668.	-1288.	-2155.	-1224.	-605.	-349.	-101.	-19.	-21.

FEMALE EMPLOYEES, AGED 40-64

TABLE 12.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	614.	1499.	973.	633.	526.	248.	69.	122.
REFORM(5, 4)	0.	-3107.	-5254.	-4534.	-1217.	-846.	-549.	-140.	-41.	-50.
REFORM(5, 5)	0.	-249.	-448.	-664.	-360.	-197.	-136.	-52.	-13.	-19.
TOTAL IN CLASS	0.	-4024.	-6377.	-5873.	-1991.	-1304.	-885.	-282.	-76.	-103.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	245.	466.	956.	1012.	890.	994.	730.	331.	938.
REFORM(6, 2)	0.	5.	66.	134.	147.	86.	48.	15.	7.	1.
TOTAL IN CLASS	0.	250.	532.	1090.	1159.	976.	1041.	746.	338.	939.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	2.	2.	6.	7.	7.	8.	3.	1.	3.
REFORM(7, 3)	0.	65.	66.	74.	42.	21.	17.	5.	1.	2.
REFORM(7, 4)	0.	584.	630.	728.	320.	167.	97.	31.	6.	8.
REFORM(7, 5)	0.	-86.	-172.	-394.	-444.	-289.	-409.	-151.	-57.	-30.
REFORM(7, 6)	0.	13.	66.	53.	25.	15.	18.	9.	2.	1.
TOTAL IN CLASS	0.	578.	592.	467.	-49.	-79.	-268.	-102.	-46.	-15.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-58.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-2943.	-4278.	-5517.	-4568.	-540.	184.	226.	555.	405.	1126.
CURRENT TOTAL	11.	5863.	23111.	37315.	25659.	18660.	16867.	8628.	2483.	4129.
NEW TOTAL	-2932.	1585.	17594.	32747.	25119.	18845.	17093.	9183.	2888.	5255.
PERCENT CHANGE	-25689.9	-73.0	-23.9	-12.2	-2.1	1.0	1.3	6.4	16.3	27.3

FEMALE EMPLOYEES, AGED 40-64

INCOME CLASSES		11	12	13	14	15	16	17	18	19	20
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-187.	-76.	-128.	-114.	-68.	-33.	-16.	-9.	0.	0.	0.
REFORM(1, 2)	-18.	-12.	-30.	-6.	-7.	-1.	-0.	-1.	0.	0.	0.
REFORM(1, 3)	0.	1.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	3.	1.	2.	1.	1.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-203.	-87.	-155.	-119.	-74.	-34.	-16.	-10.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-7.	0.	1.	5.	7.	4.	5.	4.	0.	0.	0.
REFORM(3, 2)	-9.	-2.	-4.	-1.	-1.	-0.	-0.	-0.	0.	0.	0.
REFORM(3, 3)	39.	12.	21.	10.	10.	5.	4.	4.	0.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	1.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	-2.	-1.	-1.	-1.	-1.	-0.	-0.	-0.	0.	0.	0.
TOTAL IN CLASS	21.	9.	17.	14.	16.	9.	9.	8.	0.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	234.	36.	38.	22.	7.	3.	1.	0.	0.	0.	0.
REFORM(4, 6)	104.	20.	32.	21.	12.	6.	1.	0.	0.	0.	0.
REFORM(4, 7)	55.	11.	17.	11.	6.	3.	1.	1.	0.	0.	0.
REFORM(4, 8)	61.	12.	21.	12.	10.	4.	3.	0.	0.	0.	0.
TOTAL IN CLASS	453.	77.	107.	66.	35.	16.	7.	3.	0.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-70.	-16.	-24.	-19.	-10.	-5.	-1.	-1.	0.	0.	0.
REFORM(5, 2)	-7.	-1.	-1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)	71.	21.	32.	27.	12.	5.	1.	1.	0.	0.	0.
REFORM(5, 4)	-18.	-9.	-5.	-4.	-1.	-0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-8.	-1.	-2.	-1.	-0.	-0.	-0.	-0.	0.	0.	0.
TOTAL IN CLASS	-32.	-7.	1.	3.	1.	-0.	-0.	-0.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 12.4 (continued)
FEMALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES		FEMALE EMPLOYEES, AGED 40-64							
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	645.	119.	201.	171.	94.	64.	24.	13.	0.	0.
REFORM(6, 2)	3.	1.	1.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	648.	119.	202.	171.	94.	64.	24.	13.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	3.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-35.	-17.	-17.	-12.	-2.	-1.	0.	0.	0.	0.
REFORM(7, 6)	1.	1.	1.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-29.	-15.	-14.	-10.	-1.	-1.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	859.	98.	158.	125.	72.	55.	24.	14.	-0.	-0.
CURRENT TOTAL	2169.	517.	721.	560.	306.	147.	66.	35.	0.	0.
NEW TOTAL	3028.	615.	879.	684.	378.	202.	90.	49.	0.	0.
PERCENT CHANGE	39.6	18.9	22.0	22.3	23.7	37.3	35.9	39.5	-0.	-0.

TABLE 12.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 12
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-10.	-195.	175.	-754.	-732.	-680.	-886.	-536.	-146.	-264.
REFORM(1, 2)	-2.	-145.	-400.	-714.	-594.	-286.	-382.	-223.	-40.	-31.
REFORM(1, 3)	0.	-85.	-277.	-312.	-204.	-77.	-26.	3.	-3.	1.
REFORM(1, 4)	0.	0.	11.	31.	51.	48.	42.	9.	5.	0.
TOTAL IN CLASS	-11.	-425.	-491.	-1749.	-1480.	-995.	-1251.	-746.	-185.	-294.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-26.	-126.	-209.	-298.	-292.	-229.	-243.	-181.	-78.	-235.
TOTAL IN CLASS	-26.	-126.	-209.	-298.	-292.	-229.	-243.	-181.	-78.	-235.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-2186.	-690.	-187.	-44.	-3.	18.	29.	33.	12.	38.
REFORM(3, 2)	8.	12.	8.	22.	28.	32.	36.	25.	8.	18.
REFORM(3, 3)	0.	26.	18.	56.	73.	86.	95.	66.	21.	47.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-2.	-1.	-3.	-4.	-5.	-6.	-4.	-1.	-3.
TOTAL IN CLASS	-2178.	-654.	-162.	31.	93.	131.	154.	120.	39.	100.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-6.	-73.	-420.	-884.	-780.	-521.	-466.	-225.	-57.	-96.
REFORM(4, 2)	0.	-0.	-0.	-0.	0.	0.	1.	0.	0.	0.
REFORM(4, 3)	0.	-3.	-6.	-11.	-10.	-8.	-6.	-2.	-1.	-2.
REFORM(4, 4)	0.	-1.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	219.	415.	853.	902.	768.	762.	457.	201.	282.
REFORM(4, 6)	0.	31.	59.	426.	553.	482.	488.	277.	93.	156.
REFORM(4, 7)	0.	17.	32.	228.	296.	258.	261.	148.	50.	83.
REFORM(4, 8)	0.	24.	69.	140.	180.	160.	154.	84.	35.	71.
TOTAL IN CLASS	-6.	213.	148.	751.	1141.	1139.	1193.	740.	320.	405.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	-0.	0.	-19.	-163.	-289.	-376.	-236.	-71.	-135.
REFORM(5, 2)	0.	-668.	-1288.	-2155.	-1224.	-605.	-349.	-101.	-19.	-21.

FEMALES EMPLOYEES, AGED 40-64

TABLE 12.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	614.	1499.	973.	633.	526.	248.	69.	122.
REFORM(5, 4)	0.	-3107.	-5254.	-4534.	-1217.	-846.	-549.	-140.	-41.	-50.
REFORM(5, 5)	0.	-249.	-448.	-664.	-360.	-197.	-136.	-52.	-13.	-19.
TOTAL IN CLASS	0.	-4024.	-6377.	-5873.	-1991.	-1304.	-885.	-282.	-76.	-103.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-21.	142.	294.	712.	774.	703.	795.	582.	268.	745.
REFORM(6, 2)	0.	5.	66.	134.	147.	86.	48.	15.	7.	1.
TOTAL IN CLASS	-21.	147.	360.	846.	921.	789.	842.	598.	275.	746.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	2.	2.	6.	7.	7.	8.	3.	1.	3.
REFORM(7, 3)	0.	65.	66.	74.	42.	21.	17.	5.	1.	2.
REFORM(7, 4)	0.	584.	630.	728.	320.	167.	97.	31.	6.	8.
REFORM(7, 5)	0.	-86.	-172.	-394.	-444.	-289.	-409.	-151.	-57.	-30.
REFORM(7, 6)	0.	13.	66.	53.	25.	15.	18.	9.	2.	1.
TOTAL IN CLASS	0.	578.	592.	467.	-49.	-79.	-268.	-102.	-46.	-15.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-58.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-2244.	-4290.	-6197.	-5825.	-1658.	-546.	-458.	147.	250.	694.
CURRENT TOTAL	2328.	6965.	23856.	38365.	26766.	19699.	17981.	9396.	2755.	4832.
NEW TOTAL	84.	2676.	17658.	32539.	25108.	19153.	17523.	9543.	3005.	5526.
PERCENT CHANGE	-96.4	-61.6	-26.0	-15.2	-6.2	-2.8	-2.5	1.6	9.1	14.4

REFORM	INCOME CLASSES					18	19	20
	11	12	13	14	15			
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES								
REFORM(1, 1)	-187.	-76.	-128.	-114.	-68.	-33.	-16.	-9.
REFORM(1, 2)	-18.	-12.	-30.	-6.	-7.	-1.	-0.	-1.
REFORM(1, 3)	0.	1.	1.	1.	0.	0.	0.	0.
REFORM(1, 4)	3.	1.	2.	1.	1.	0.	0.	0.
TOTAL IN CLASS	-203.	-87.	-155.	-119.	-74.	-34.	-16.	-10.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT								
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-142.	-25.	-40.	-31.	-15.	-10.	-4.	-2.
TOTAL IN CLASS	-142.	-25.	-40.	-31.	-15.	-10.	-4.	-2.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME								
REFORM(3, 1)	38.	13.	24.	14.	15.	8.	8.	7.
REFORM(3, 2)	14.	4.	8.	4.	4.	2.	2.	1.
REFORM(3, 3)	39.	12.	21.	10.	10.	5.	4.	4.
REFORM(3, 4)	0.	0.	0.	0.	1.	0.	0.	0.
REFORM(3, 5)	-2.	-1.	-1.	-1.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	89.	29.	52.	28.	28.	15.	14.	12.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME								
REFORM(4, 1)	-65.	-3.	-7.	-4.	-1.	-4.	-0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.
REFORM(4, 4)	0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	234.	36.	38.	22.	7.	3.	1.	0.
REFORM(4, 6)	104.	20.	32.	21.	12.	6.	2.	1.
REFORM(4, 7)	55.	11.	17.	11.	6.	3.	1.	1.
REFORM(4, 8)	61.	12.	21.	12.	10.	4.	3.	0.
TOTAL IN CLASS	388.	74.	100.	62.	34.	13.	7.	3.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME								
REFORM(5, 1)	-70.	-16.	-24.	-19.	-10.	-5.	-1.	-1.
REFORM(5, 2)	-7.	-1.	-1.	0.	0.	0.	0.	0.
REFORM(5, 3)	71.	21.	32.	27.	12.	5.	1.	1.
REFORM(5, 4)	-18.	-9.	-5.	-4.	-9.	-0.	0.	0.
REFORM(5, 5)	-8.	-1.	-2.	-1.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-32.	-7.	1.	3.	1.	-0.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE								

TABLE 12.5 (continued)
FEMALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES										FEMALE EMPLOYEES, AGED 40-64			
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	528.	98.	168.	145.	81.	56.	21.	12.	0.	0.				
REFORM(6, 2)	3.	1.	1.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	532.	99.	169.	146.	81.	56.	21.	12.	0.	0.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	1.	1.	1.	1.	0.	0.	0.	0.	0.	0.				
REFORM(7, 3)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 4)	3.	1.	1.	1.	0.	0.	0.	0.	0.	0.				
REFORM(7, 5)	-35.	-17.	-17.	-12.	-2.	-1.	0.	0.	0.	0.				
REFORM(7, 6)	1.	1.	1.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	-29.	-15.	-14.	-10.	-1.	-1.	0.	0.	0.	0.				
UNDISTRIBUTED AMOUNTS														
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	604.	69.	113.	78.	55.	38.	22.	15.	-0.	-0.				
CURRENT TOTAL	2632.	623.	899.	658.	370.	183.	87.	52.	0.	0.				
NEW TOTAL	3236.	692.	1013.	736.	425.	221.	109.	67.	0.	0.				
PERCENT CHANGE	22.9	11.2	12.6	11.8	14.9	21.0	25.2	28.3	-0.	-0.				

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 12 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-1.	1.	-7.	-13.	-25.	-48.	-79.	-95.	-121.
REFORM(1, 2)	-0.	-1.	-3.	-6.	-11.	-10.	-21.	-33.	-26.	-14.
REFORM(1, 3)	0.	-1.	-2.	-3.	-4.	-3.	-1.	0.	-2.	0.
REFORM(1, 4)	0.	0.	0.	0.	1.	2.	2.	1.	3.	0.
TOTAL IN CLASS	-0.	-3.	-3.	-15.	-27.	-36.	-68.	-110.	-119.	-135.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-1.	-1.	-3.	-5.	-8.	-13.	-27.	-50.	-108.
TOTAL IN CLASS	-0.	-1.	-1.	-3.	-5.	-8.	-13.	-27.	-50.	-108.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-31.	-5.	-1.	-0.	-0.	1.	2.	5.	8.	17.
REFORM(3, 2)	0.	0.	0.	0.	1.	1.	2.	4.	5.	8.
REFORM(3, 3)	0.	0.	0.	0.	1.	3.	5.	10.	13.	22.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.
TOTAL IN CLASS	-31.	-5.	-1.	0.	2.	5.	8.	18.	25.	46.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-1.	-3.	-8.	-14.	-19.	-25.	-33.	-37.	-44.
REFORM(4, 2)	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.
REFORM(4, 4)	0.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	2.	3.	7.	16.	28.	41.	68.	130.	129.
REFORM(4, 6)	0.	0.	0.	4.	10.	17.	26.	41.	60.	72.
REFORM(4, 7)	0.	0.	0.	2.	5.	9.	14.	22.	32.	38.
REFORM(4, 8)	0.	0.	0.	1.	3.	6.	8.	12.	22.	32.
TOTAL IN CLASS	-0.	2.	1.	7.	21.	41.	65.	109.	207.	227.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	-0.	0.	-0.	-3.	-10.	-20.	-35.	-46.	-62.
REFORM(5, 2)	0.	-5.	-9.	-19.	-22.	-22.	-19.	-15.	-12.	-10.
REFORM(5, 3)	0.	0.	4.	13.	18.	23.	29.	37.	44.	56.

TABLE 12.6 (continued)
FEMALE EMPLOYEES, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	-24.	-36.	-39.	-22.	-30.	-30.	-21.	-26.	-23.
REFORM(5, 5)	0.	-2.	-3.	-6.	-7.	-7.	-7.	-8.	-8.	-9.
TOTAL IN CLASS	0.	-31.	-43.	-51.	-36.	-47.	-48.	-42.	-49.	-47.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	1.	2.	6.	14.	25.	43.	86.	173.	342.
REFORM(6, 2)	0.	0.	0.	1.	3.	3.	3.	2.	4.	0.
TOTAL IN CLASS	-0.	1.	2.	7.	17.	28.	46.	88.	178.	342.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	1.	1.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	4.	4.	6.	6.	6.	5.	5.	4.	4.
REFORM(7, 5)	0.	-1.	-1.	-3.	-8.	-10.	-22.	-22.	-37.	-14.
REFORM(7, 6)	0.	0.	0.	0.	0.	1.	1.	1.	1.	1.
TOTAL IN CLASS	0.	4.	4.	4.	-1.	-3.	-15.	-15.	-30.	-7.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	-32.	-33.	-42.	-51.	-30.	-20.	-25.	22.	162.	318.
NEW TOTAL	33.	53.	162.	333.	486.	710.	976.	1390.	1782.	2215.
PERCENT CHANGE	1.	20.	120.	283.	456.	691.	951.	1411.	1944.	2534.
	-96.4	-61.6	-26.0	-15.2	-6.2	-2.8	-2.5	1.6	9.1	14.4

TABLE 12.6 (continued)

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	629.	768.	1144.	2380.	3863.	8011.	10557.	11785.	0.	0.
REFORM(6, 2)	4.	5.	8.	6.	16.	5.	0.	0.	0.	0.
TOTAL IN CLASS	633.	773.	1152.	2385.	3879.	8017.	10557.	11785.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	4.	4.	13.	17.	6.	0.	0.	0.	0.
REFORM(7, 3)	1.	1.	2.	2.	1.	1.	3.	1.	0.	0.
REFORM(7, 4)	4.	9.	8.	8.	6.	6.	11.	0.	0.	0.
REFORM(7, 5)	-41.	-135.	-113.	-190.	-79.	-114.	0.	0.	0.	0.
REFORM(7, 6)	1.	6.	6.	8.	17.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-34.	-115.	-93.	-159.	-37.	-101.	14.	1.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	719.	543.	770.	1276.	2624.	5490.	11010.	14760.	-0.	-0.
CURRENT TOTAL	3134.	4867.	6118.	10794.	17638.	26082.	43661.	52218.	0.	0.
NEW TOTAL	3853.	5410.	6889.	12070.	20262.	31572.	54671.	66977.	0.	0.
PERCENT CHANGE	22.9	11.2	12.6	11.8	14.9	21.0	25.2	28.3	-0	-0.

FEMALE EMPLOYEES, AGED 40-64

TABLE 12.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 12

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME CURRENT	INCOME TAX		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED		CURRENT	PROPOSED	CURRENT	PROPOSED
1	33	71090	-36529.8	43493.1	11.5	-2932.0	90.7	2327.9	90.7
2	101	131782	40050.5	188615.5	5863.1	1585.2	2748.9	6965.2	2748.9
3	91	146893	163957.5	342311.1	23111.5	17594.1	18078.6	23855.6	18078.6
4	86	115144	236033.1	390823.7	37314.9	32746.8	33423.4	38364.7	33423.4
5	77	55043	151779.0	241824.9	25658.8	25119.1	25888.1	26766.1	25888.1
6	54	27727	102995.5	150628.9	18660.4	18844.5	19673.4	19698.9	19673.4
7	62	18422	87264.1	124273.4	16866.5	17093.0	17988.7	17981.0	17988.7
8	31	6762	41842.8	59035.3	8628.1	9182.6	9767.6	9396.4	9767.6
9	16	1546	11571.7	16555.9	2483.0	2888.0	3062.5	2755.5	3062.5
10	23	2181	18761.7	27643.5	4129.3	5254.9	5621.3	4831.9	5621.3
11	31	840	9240.2	14368.5	2168.9	3028.3	3301.2	2632.5	3301.2
12	17	128	1930.7	2907.4	516.9	614.8	695.5	622.9	695.5
13	21	147	2551.0	4025.5	720.9	879.3	1019.4	899.4	1019.4
14	13	61	1619.2	2464.3	559.6	684.4	740.5	658.5	740.5
15	11	21	808.8	1256.3	305.8	378.1	426.7	370.4	426.7
16	3	7	358.8	591.3	146.7	201.5	224.7	182.6	224.7
17	1	2	153.8	257.3	66.3	90.1	109.5	87.3	109.5
18	1	1	86.5	155.5	35.4	49.4	67.0	52.2	67.0
19	0	0	.0	.0	.0	.0	.0	.0	.0
20	0	0	.0	.0	.0	.0	.0	.0	.0
TOTAL	672	577797	834475.2	1611231.3	147247.4	133302.2	142927.6	158449.0	142927.6

TABLE 13.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 13
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	131589.	-2066.	0.	0.	0.
REFORM(1, 2)	95912.	-3252.	0.	0.	0.
REFORM(1, 3)	26179.	-1036.	0.	0.	0.
REFORM(1, 4)	41724.	356.	0.	0.	0.
TOTAL IN CLASS	295404.	-5998.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-1537.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	7105.	-2758.	0.	687.	0.
REFORM(3, 2)	678.	-285.	698.	349.	0.
REFORM(3, 3)	1930.	153.	0.	0.	0.
REFORM(3, 4)	17.	8.	0.	0.	0.
REFORM(3, 5)	-116.	-9.	0.	0.	0.
TOTAL IN CLASS	9615.	-2892.	698.	1036.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-170.	0.
REFORM(4, 2)	83.	11.	0.	0.	0.
REFORM(4, 3)	-9648.	-1139.	0.	0.	0.
REFORM(4, 4)	-1466.	-231.	0.	0.	0.
REFORM(4, 5)	13579.	2181.	0.	0.	0.
REFORM(4, 6)	5744.	1158.	0.	0.	0.
REFORM(4, 7)	3074.	620.	0.	0.	0.
REFORM(4, 8)	3572.	556.	0.	0.	0.
TOTAL IN CLASS	14938.	3156.	0.	-170.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-33.	-10.	0.	0.	0.

TABLE 13.3 (continued)

FARMERS AND FISHERMEN,
AGED 40-64

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-1110.	-136.	0.	0.	0.
REFORM(5, 3)	115.	24.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-603.	-62.	0.	0.	0.
TOTAL IN CLASS	-1632.	-183.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	24305.	5015.	0.	0.	-1258.
REFORM(6, 2)	14797.	1019.	0.	0.	0.
TOTAL IN CLASS	39103.	6034.	0.	0.	-1258.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	308.	54.	0.	0.	0.
REFORM(7, 3)	906.	32.	0.	0.	0.
REFORM(7, 4)	4770.	342.	0.	0.	0.
REFORM(7, 5)	4627.	-1150.	0.	0.	0.
REFORM(7, 6)	10283.	-7.	0.	0.	0.
TOTAL IN CLASS	20895.	-730.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-1.	0.	0.	0.
TOTAL CHANGES	378324.	-614.	698.	867.	-2795.
CURRENT TOTAL	87529.	32316.	7614.	3120.	2795.
NEW TOTAL	465852.	31702.	8312.	3986.	0.
PERCENT CHANGE	432.2	-1.9	9.2	27.8	-100.0

TABLE 13.4

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 13
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

		INCOME CLASSES									
REFORM		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-1.	-13.	-8.	-5.	-31.	-67.	-218.	-223.	-124.	-248.
REFORM(1, 2)		0.	-6.	-98.	-126.	-319.	-239.	-484.	-428.	-185.	-460.
REFORM(1, 3)		0.	-2.	-27.	-223.	-269.	-172.	-186.	-94.	-20.	-36.
REFORM(1, 4)		0.	0.	1.	3.	3.	21.	104.	66.	21.	53.
TOTAL IN CLASS		-1.	-21.	-132.	-351.	-615.	-457.	-784.	-680.	-308.	-690.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-716.	-640.	-961.	-270.	-114.	-27.	-31.	-8.	-4.	-15.
REFORM(3, 2)		-66.	-59.	-91.	-26.	-13.	-4.	-8.	-2.	-1.	-5.
REFORM(3, 3)		0.	6.	9.	6.	8.	6.	16.	6.	3.	14.
REFORM(3, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)		0.	-0.	-1.	-0.	-0.	-0.	-1.	-0.	-0.	-1.
TOTAL IN CLASS		-782.	-694.	-1042.	-290.	-119.	-25.	-24.	-6.	-3.	-8.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)		0.	0.	0.	0.	1.	1.	2.	3.	1.	1.
REFORM(4, 3)		0.	-28.	-83.	-106.	-199.	-140.	-202.	-103.	-47.	-90.
REFORM(4, 4)		0.	-4.	-3.	-16.	-15.	-24.	-24.	-24.	-5.	-20.
REFORM(4, 5)		0.	41.	179.	168.	327.	181.	318.	201.	132.	229.
REFORM(4, 6)		0.	6.	25.	37.	114.	102.	197.	139.	72.	145.
REFORM(4, 7)		0.	3.	14.	20.	61.	54.	105.	74.	38.	77.
REFORM(4, 8)		0.	11.	50.	30.	78.	72.	65.	36.	25.	52.
TOTAL IN CLASS		0.	29.	182.	133.	368.	246.	461.	326.	216.	395.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		0.	0.	0.	-0.	-1.	0.	-1.	-0.	-1.	-1.
REFORM(5, 2)		0.	-3.	-9.	-16.	-24.	-18.	-23.	-15.	-5.	-10.

FARMERS AND FISHERMEN,
AGED 40-64

TABLE 13.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	1.	1.	2.	1.	2.	4.	2.	3.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-6.	-6.	-11.	-7.	-11.	-6.	-2.	-4.
TOTAL IN CLASS	0.	-5.	-14.	-21.	-34.	-24.	-32.	-17.	-6.	-13.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	46.	201.	190.	367.	208.	417.	338.	268.	853.
REFORM(6, 2)	0.	0.	6.	81.	190.	189.	218.	144.	30.	80.
TOTAL IN CLASS	0.	46.	207.	271.	557.	397.	635.	483.	299.	933.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	1.	3.	3.	5.	6.	5.	1.	5.
REFORM(7, 3)	0.	4.	5.	4.	6.	4.	4.	2.	1.	1.
REFORM(7, 4)	0.	30.	53.	45.	66.	39.	50.	23.	10.	13.
REFORM(7, 5)	0.	-22.	-86.	-44.	-94.	-170.	-331.	-104.	-17.	-132.
REFORM(7, 6)	0.	0.	-18.	-36.	-27.	4.	17.	11.	5.	12.
TOTAL IN CLASS	0.	12.	-45.	-28.	-46.	-118.	-254.	-64.	-0.	-101.
UNDISTRIBUTED AMOUNTS	0.	0.	-1.	0.	-1.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-782.	-634.	-845.	-286.	111.	19.	2.	42.	197.	517.
CURRENT TOTAL	1.	163.	905.	1052.	3035.	2750.	5659.	4160.	2094.	4067.
NEW TOTAL	-782.	-471.	61.	766.	3146.	2769.	5661.	4203.	2291.	4584.
PERCENT CHANGE	-128	27.8	-93.3	-27.2	3.6	.7	.0	1.0	9.4	12.7

TABLE 13.4 (continued)

FARMERS AND FISHERMEN,
AGED 40-64

REFORM	INCOME CLASSES										20
	11	12	13	14	15	16	17	18	19		
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-287.	-244.	-284.	-162.	-58.	-21.	-49.	-12.	0.	-13.	
REFORM(1, 2)	-404.	-242.	-170.	-70.	-14.	-3.	-4.	-1.	0.	-0.	
REFORM(1, 3)	-13.	-0.	1.	3.	0.	0.	0.	0.	0.	0.	
REFORM(1, 4)	37.	22.	16.	6.	2.	0.	1.	0.	0.	0.	
TOTAL IN CLASS	-667.	-463.	-437.	-222.	-69.	-24.	-52.	-13.	0.	-13.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-9.	-2.	1.	4.	6.	2.	7.	5.	0.	14.	
REFORM(3, 2)	-4.	-2.	-2.	-1.	-0.	-0.	-0.	-0.	0.	0.	
REFORM(3, 3)	14.	8.	13.	10.	8.	2.	7.	5.	0.	13.	
REFORM(3, 4)	0.	0.	0.	1.	2.	0.	1.	4.	0.	0.	
REFORM(3, 5)	-1.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	0.	-1.	
TOTAL IN CLASS	-0.	3.	11.	14.	14.	4.	14.	14.	0.	26.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	1.	0.	0.	1.	0.	0.	0.	0.	0.	0.	
REFORM(4, 3)	-67.	-32.	-26.	-12.	-2.	-1.	-1.	-0.	0.	-0.	
REFORM(4, 4)	-19.	-15.	-10.	-19.	-0.	-12.	-12.	-9.	0.	0.	
REFORM(4, 5)	193.	102.	70.	28.	6.	0.	3.	1.	0.	0.	
REFORM(4, 6)	126.	69.	56.	31.	11.	3.	14.	5.	0.	5.	
REFORM(4, 7)	68.	37.	30.	17.	6.	2.	8.	3.	0.	3.	
REFORM(4, 8)	54.	32.	17.	10.	5.	4.	8.	3.	0.	4.	
TOTAL IN CLASS	356.	193.	137.	55.	27.	-3.	20.	3.	0.	12.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-1.	-0.	-0.	-1.	-2.	-0.	-1.	-0.	0.	0.	
REFORM(5, 2)	-6.	-4.	-4.	-2.	-0.	0.	-0.	-0.	0.	0.	
REFORM(5, 3)	2.	1.	1.	2.	2.	0.	1.	1.	0.	0.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-3.	-1.	-1.	-1.	-0.	-0.	-0.	-0.	0.	0.	
TOTAL IN CLASS	-8.	-4.	-4.	-1.	0.	0.	-0.	0.	0.	0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 13.4 (continued)

FARMERS AND FISHERMEN,
AGED 40-64

REFORM	INCOME CLASSES										18	19	20
	11	12	13	14	15	16	17	18	19	20			
REFORM(6, 1)	745.	406.	355.	258.	94.	35.	134.	53.	0.	47.			
REFORM(6, 2)	44.	18.	12.	4.	1.	0.	1.	0.	0.	0.			
TOTAL IN CLASS	789.	424.	366.	262.	95.	35.	135.	53.	0.	47.			
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES													
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(7, 2)	5.	3.	2.	4.	1.	2.	3.	3.	0.	0.			
REFORM(7, 3)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(7, 4)	8.	3.	2.	1.	0.	0.	0.	0.	0.	0.			
REFORM(7, 5)	-119.	-47.	-34.	1.	4.	7.	18.	20.	0.	-0.			
REFORM(7, 6)	10.	6.	4.	3.	0.	0.	0.	0.	0.	0.			
TOTAL IN CLASS	-94.	-34.	-25.	9.	6.	9.	21.	23.	0.	0.			
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.			
TOTAL CHANGES	376.	118.	48.	117.	73.	21.	138.	81.	-0.	73.			
CURRENT TOTAL	3442.	1936.	1597.	809.	262.	96.	208.	44.	0.	35.			
NEW TOTAL	3818.	2053.	1645.	926.	335.	117.	346.	125.	0.	108.			
PERCENT CHANGE	10.9	6.1	3.0	14.5	27.9	21.9	66.0	186.4	-0.0	207.5			

TABLE 13.5
FARMERS AND FISHERMEN,
AGED 40-64

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 13 CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES) (THOUSANDS OF DOLLARS)										
INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-13.	-8.	-5.	-31.	-67.	-218.	-223.	-124.	-248.
REFORM(1, 2)	0.	-6.	-98.	-126.	-319.	-239.	-484.	-428.	-185.	-460.
REFORM(1, 3)	0.	-2.	-27.	-223.	-269.	-172.	-186.	-94.	-20.	-36.
REFORM(1, 4)	0.	0.	1.	3.	3.	21.	104.	66.	21.	53.
TOTAL IN CLASS	-1.	-21.	-132.	-351.	-615.	-457.	-784.	-680.	-308.	-690.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-39.	-65.	-164.	-88.	-124.	-62.	-115.	-93.	-74.	-248.
TOTAL IN CLASS	-39.	-65.	-164.	-88.	-124.	-62.	-115.	-93.	-74.	-248.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-583.	-516.	-770.	-212.	-82.	-15.	-5.	1.	0.	5.
REFORM(3, 2)	2.	4.	6.	3.	3.	2.	6.	2.	1.	5.
REFORM(3, 3)	0.	6.	9.	6.	8.	6.	16.	6.	3.	14.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-0.	-0.	-0.	-1.	-0.	-0.	-1.
TOTAL IN CLASS	-581.	-507.	-755.	-203.	-71.	-7.	16.	8.	4.	23.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-3.	-10.	-8.	-13.	-9.	-22.	-13.	-12.	-21.
REFORM(4, 2)	0.	0.	0.	0.	1.	1.	2.	3.	1.	1.
REFORM(4, 3)	0.	-28.	-83.	-106.	-199.	-140.	-202.	-103.	-47.	-90.
REFORM(4, 4)	0.	-4.	-3.	-16.	-15.	-24.	-24.	-24.	-5.	-20.
REFORM(4, 5)	0.	41.	179.	168.	327.	181.	318.	201.	132.	229.
REFORM(4, 6)	0.	6.	25.	37.	114.	102.	197.	139.	72.	145.
REFORM(4, 7)	0.	3.	14.	20.	61.	54.	105.	74.	38.	77.
REFORM(4, 8)	0.	11.	50.	30.	78.	72.	65.	36.	25.	52.
TOTAL IN CLASS	-2.	26.	172.	125.	355.	237.	439.	314.	204.	374.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-1.	0.	-1.	-0.	-1.	-1.
REFORM(5, 2)	0.	-3.	-9.	-16.	-24.	-18.	-23.	-15.	-5.	-10.

TABLE 13.5 (continued)

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REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	1.	1.	2.	1.	2.	4.	2.	3.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-6.	-6.	-11.	-7.	-11.	-6.	-2.	-4.
TOTAL IN CLASS	0.	-5.	-14.	-21.	-34.	-24.	-32.	-17.	-6.	-13.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-32.	-7.	67.	118.	266.	157.	323.	262.	207.	650.
REFORM(6, 2)	0.	0.	6.	81.	190.	189.	218.	144.	30.	80.
TOTAL IN CLASS	-32.	-7.	73.	199.	456.	346.	541.	406.	238.	730.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	1.	3.	3.	5.	6.	5.	1.	5.
REFORM(7, 3)	0.	4.	5.	4.	6.	4.	4.	2.	1.	1.
REFORM(7, 4)	0.	30.	53.	45.	66.	39.	50.	23.	10.	13.
REFORM(7, 5)	0.	-22.	-86.	-44.	-94.	-170.	-331.	-104.	-17.	-132.
REFORM(7, 6)	0.	0.	-18.	-36.	-27.	4.	17.	11.	5.	12.
TOTAL IN CLASS	0.	12.	-45.	-28.	-46.	-118.	-254.	-64.	-0.	-101.
UNDISTRIBUTED AMOUNTS										
	0.	0.	-1.	0.	-1.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-655.	-567.	-865.	-367.	-79.	-86.	-189.	-127.	57.	76.
CURRENT TOTAL	677.	844.	2067.	1473.	3405.	2918.	5988.	4371.	2249.	4612.
NEW TOTAL	22.	277.	1202.	1106.	3326.	2832.	5800.	4244.	2306.	4688.
PERCENT CHANGE	-96.7	-67.2	-41.8	-24.9	-2.3	-2.9	-3.1	-2.9	2.5	1.7

TABLE 13.5 (continued)

		INCOME CLASSES									
		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM											
	REFORM(1, 1)	-287.	-244.	-284.	-162.	-58.	-21.	-49.	-12.	0.	-13.
	REFORM(1, 2)	-404.	-242.	-170.	-70.	-14.	-3.	-4.	-1.	0.	-0.
	REFORM(1, 3)	-13.	-0.	1.	3.	0.	0.	0.	0.	0.	0.
	REFORM(1, 4)	37.	22.	16.	6.	2.	0.	1.	0.	0.	0.
	TOTAL IN CLASS	-667.	-463.	-437.	-222.	-69.	-24.	-52.	-13.	0.	-13.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
	REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
	REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
	REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
	REFORM(2, 4)	-193.	-97.	-73.	-49.	-15.	-6.	-19.	-7.	0.	-6.
	TOTAL IN CLASS	-193.	-97.	-73.	-49.	-15.	-6.	-19.	-7.	0.	-6.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
	REFORM(3, 1)	10.	7.	15.	14.	12.	4.	11.	9.	0.	23.
	REFORM(3, 2)	5.	3.	5.	4.	3.	1.	2.	2.	0.	5.
	REFORM(3, 3)	14.	8.	13.	10.	8.	2.	7.	5.	0.	13.
	REFORM(3, 4)	0.	0.	0.	1.	2.	0.	1.	4.	0.	0.
	REFORM(3, 5)	-1.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	0.	-1.
	TOTAL IN CLASS	28.	18.	32.	28.	24.	7.	21.	20.	0.	40.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
	REFORM(4, 1)	-27.	-13.	-11.	-5.	-1.	0.	-0.	-0.	0.	0.
	REFORM(4, 2)	1.	0.	0.	1.	0.	0.	0.	0.	0.	0.
	REFORM(4, 3)	-67.	-32.	-26.	-12.	-2.	-1.	-1.	-0.	0.	-0.
	REFORM(4, 4)	-19.	-15.	-10.	-19.	-0.	-12.	-12.	-9.	0.	0.
	REFORM(4, 5)	193.	102.	70.	28.	6.	0.	3.	1.	0.	0.
	REFORM(4, 6)	126.	69.	56.	31.	11.	3.	14.	5.	0.	5.
	REFORM(4, 7)	68.	37.	30.	17.	6.	2.	8.	3.	0.	3.
	REFORM(4, 8)	54.	32.	17.	10.	5.	4.	8.	3.	0.	4.
	TOTAL IN CLASS	328.	179.	126.	50.	26.	-3.	20.	3.	0.	12.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
	REFORM(5, 1)	-1.	-0.	-0.	-1.	-2.	-0.	-1.	-0.	0.	0.
	REFORM(5, 2)	-6.	-4.	-4.	-2.	-0.	0.	-0.	-0.	0.	0.
	REFORM(5, 3)	2.	1.	1.	2.	2.	0.	1.	1.	0.	0.
	REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
	REFORM(5, 5)	-3.	-1.	-1.	-1.	-0.	-0.	-0.	-0.	0.	0.
	TOTAL IN CLASS	-8.	-4.	-4.	-1.	0.	0.	-0.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

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TABLE 13.5 (continued)

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	587.	327.	295.	218.	82.	30.	119.	47.	0.	42.
REFORM(6, 2)	44.	18.	12.	4.	1.	0.	1.	0.	0.	0.
TOTAL IN CLASS	631.	345.	306.	222.	83.	30.	119.	47.	0.	42.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	5.	3.	2.	4.	1.	2.	3.	3.	0.	0.
REFORM(7, 3)	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	8.	3.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-119.	-47.	-34.	1.	4.	7.	18.	20.	0.	-0.
REFORM(7, 6)	10.	6.	4.	3.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-94.	-34.	-25.	9.	6.	9.	21.	23.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	27.	-57.	-76.	37.	54.	13.	110.	74.	-0.	76.
CURRENT TOTAL	3878.	2156.	1792.	940.	319.	115.	265.	74.	0.	89.
NEW TOTAL	3905.	2100.	1716.	978.	373.	128.	375.	148.	0.	164.
PERCENT CHANGE	.7	-2.6	-4.2	4.0	17.0	11.0	41.5	99.3	-0	85.6

TABLE 13.6

FARMERS AND FISHERMEN,
AGED 40-64PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 13 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM										
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-1.	-0.	-0.	-2.	-9.	-26.	-56.	-86.	-108.
REFORM(1, 2)	0.	-0.	-3.	-8.	-21.	-33.	-57.	-107.	-129.	-201.
REFORM(1, 3)	0.	-0.	-1.	-14.	-18.	-24.	-22.	-24.	-14.	-16.
REFORM(1, 4)	0.	0.	0.	0.	0.	3.	12.	16.	15.	23.
TOTAL IN CLASS	-0.	-1.	-4.	-21.	-41.	-63.	-92.	-170.	-215.	-302.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-2.	-3.	-5.	-5.	-8.	-9.	-13.	-23.	-52.	-109.
TOTAL IN CLASS	-2.	-3.	-5.	-5.	-8.	-9.	-13.	-23.	-52.	-109.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-32.	-24.	-22.	-13.	-6.	-2.	-1.	0.	0.	2.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	1.	1.	1.	2.
REFORM(3, 3)	0.	0.	0.	0.	1.	1.	2.	1.	2.	6.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-32.	-24.	-22.	-12.	-5.	-1.	2.	2.	3.	10.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-0.	-0.	-1.	-1.	-3.	-3.	-8.	-9.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	1.	1.	0.
REFORM(4, 3)	0.	-1.	-2.	-6.	-13.	-19.	-24.	-26.	-33.	-40.
REFORM(4, 4)	0.	-0.	-0.	-1.	-1.	-3.	-3.	-6.	-4.	-9.
REFORM(4, 5)	0.	2.	5.	10.	22.	25.	37.	50.	92.	101.
REFORM(4, 6)	0.	0.	1.	2.	8.	14.	23.	35.	50.	63.
REFORM(4, 7)	0.	0.	0.	1.	4.	8.	12.	19.	27.	34.
REFORM(4, 8)	0.	0.	1.	2.	5.	10.	8.	9.	17.	23.
TOTAL IN CLASS	-0.	1.	5.	8.	24.	33.	51.	78.	142.	164.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	0.	-0.	-0.	-1.	-0.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-2.	-3.	-4.	-3.	-4.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	1.	1.	1.

FARMERS AND FISHERMEN,
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TABLE 13.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-0.	-1.	-1.	-1.	-2.	-1.	-2.
TOTAL IN CLASS	0.	-0.	-0.	-1.	-2.	-3.	-4.	-4.	-4.	-6.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-2.	-0.	2.	7.	18.	22.	38.	65.	145.	285.
REFORM(6, 2)	0.	0.	0.	5.	13.	26.	26.	36.	21.	35.
TOTAL IN CLASS	-2.	-0.	2.	12.	31.	48.	63.	101.	166.	320.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	1.	1.	1.	1.	2.
REFORM(7, 3)	0.	0.	0.	0.	0.	1.	1.	0.	0.	0.
REFORM(7, 4)	0.	1.	2.	3.	4.	5.	6.	6.	7.	5.
REFORM(7, 5)	0.	-1.	-2.	-3.	-6.	-23.	-39.	-26.	-12.	-58.
REFORM(7, 6)	0.	0.	-1.	-2.	-2.	1.	2.	3.	4.	5.
TOTAL IN CLASS	0.	1.	-1.	-2.	-3.	-16.	-30.	-16.	-0.	-44.
UNDISTRIBUTED AMOUNTS	0.	0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-36.	-27.	-25.	-22.	-5.	-12.	-22.	-32.	40.	33.
CURRENT TOTAL	37.	40.	59.	90.	229.	402.	702.	1090.	1569.	2020.
NEW TOTAL	1.	13.	34.	67.	223.	390.	679.	1059.	1608.	2053.
PERCENT CHANGE	-96.7	-67.2	-41.8	-24.9	-2.3	-2.9	-3.1	-2.9	2.5	1.7

TABLE 13.6 (continued)

REFORM	INCOME CLASSES				16	17	18	19	20
	11	12	13	14					
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES									
REFORM(1, 1)	-221.	-494.	-1058.	-1756.	-3198.	-4259.	-6135.	-5925.	0.
REFORM(1, 2)	-310.	-489.	-635.	-756.	-769.	-594.	-497.	-523.	0.
REFORM(1, 3)	-10.	-0.	5.	32.	18.	27.	18.	19.	0.
REFORM(1, 4)	28.	45.	59.	69.	93.	16.	163.	68.	0.
TOTAL IN CLASS	-513.	-938.	-1630.	-2410.	-3855.	-4810.	-6451.	-6362.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT									
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-148.	-196.	-274.	-531.	-853.	-1215.	-2381.	-3664.	0.
TOTAL IN CLASS	-148.	-196.	-274.	-531.	-853.	-1215.	-2381.	-3664.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME									
REFORM(3, 1)	7.	15.	56.	149.	666.	740.	1418.	4588.	0.
REFORM(3, 2)	4.	6.	18.	39.	155.	165.	296.	950.	0.
REFORM(3, 3)	11.	16.	48.	108.	427.	456.	818.	2625.	0.
REFORM(3, 4)	0.	0.	0.	13.	92.	0.	115.	2047.	0.
REFORM(3, 5)	-1.	-1.	-3.	-6.	-26.	-27.	-49.	-158.	0.
TOTAL IN CLASS	22.	36.	118.	303.	1315.	1334.	2599.	10052.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME									
REFORM(4, 1)	-21.	-27.	-42.	-53.	-31.	0.	-27.	-69.	0.
REFORM(4, 2)	1.	1.	1.	6.	3.	12.	20.	0.	0.
REFORM(4, 3)	-52.	-65.	-97.	-129.	-101.	-113.	-131.	-19.	0.
REFORM(4, 4)	-15.	-31.	-38.	-207.	-0.	-2390.	-1540.	-4522.	0.
REFORM(4, 5)	148.	206.	263.	300.	336.	90.	431.	437.	0.
REFORM(4, 6)	97.	139.	209.	341.	635.	660.	1767.	2707.	0.
REFORM(4, 7)	52.	75.	112.	182.	340.	353.	945.	1449.	0.
REFORM(4, 8)	42.	65.	62.	103.	287.	745.	1012.	1682.	0.
TOTAL IN CLASS	253.	363.	470.	543.	1469.	-645.	2478.	1664.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME									
REFORM(5, 1)	-1.	-0.	-1.	-15.	-91.	-49.	-91.	-110.	0.
REFORM(5, 2)	-5.	-7.	-14.	-18.	-13.	0.	-2.	-2.	0.
REFORM(5, 3)	1.	1.	6.	25.	115.	68.	95.	346.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-3.	-5.	-6.	-8.	-3.	-3.	-8.	0.
TOTAL IN CLASS	-6.	-9.	-15.	-14.	3.	16.	-1.	226.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE									
									0.

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TABLE 13.6 (continued)

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	452.	662.	1099.	2372.	4543.	5976.	14830.	23371.	0.	42256.		
REFORM(6, 2)	34.	37.	44.	45.	61.	24.	68.	20.	0.	40.		
TOTAL IN CLASS	486.	699.	1143.	2417.	4604.	6000.	14898.	23391.	0.	42297.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	4.	6.	9.	49.	71.	394.	353.	1497.	0.	26.		
REFORM(7, 3)	1.	1.	1.	1.	1.	2.	2.	1.	0.	1.		
REFORM(7, 4)	6.	6.	6.	7.	3.	12.	6.	0.	0.	0.		
REFORM(7, 5)	-91.	-96.	-127.	10.	226.	1440.	2198.	10013.	0.	-119.		
REFORM(7, 6)	8.	13.	16.	32.	23.	15.	37.	26.	0.	105.		
TOTAL IN CLASS	-72.	-70.	-95.	98.	324.	1863.	2596.	11536.	0.	12.		
UNDISTRIBUTED AMOUNTS												
	0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	21.	-115.	-283.	405.	3007.	2543.	13737.	36844.	-0.	75801.		
CURRENT TOTAL	2983.	4365.	6685.	10220.	17698.	23041.	33092.	37107.	0.	88576.		
NEW TOTAL	3004.	4250.	6402.	10625.	20705.	25584.	46829.	73951.	0.	164377.		
PERCENT CHANGE	.7	-2.6	-4.2	4.0	17.0	11.0	41.5	99.3	-0	85.6		

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TABLE 13.7

SUMMARY OF RECORDS PROCESSED IN A/O/s CLASS 13

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED	CURRENT	PROPOSED	CURRENT	PROPOSED
1	90	18395	-38851.2	-2166.2	.6	-781.7	676.9	24.2
2	128	21284	-15806.9	31703.9	162.7	-471.4	843.5	279.1
3	105	35075	-6567.1	86997.7	905.1	60.6	2067.4	1212.3
4	83	16415	4478.8	56702.3	1052.4	766.3	1472.8	1114.2
5	76	14895	18962.0	65529.7	3035.1	3145.6	3404.6	3338.2
6	55	7259	16204.4	39833.2	2750.3	2769.2	2917.6	2840.8
7	92	8536	30640.1	58332.1	5659.4	5661.5	5988.3	5821.4
8	63	4009	20497.9	35634.7	4160.3	4202.7	4371.0	4256.8
9	48	1434	9670.6	15431.5	2094.2	2291.3	2249.3	2318.3
10	99	2283	18242.0	30462.3	4066.7	4583.6	4611.6	4708.9
11	95	1300	14009.7	22152.3	3442.1	3817.9	3878.3	3932.5
12	46	494	6990.0	10699.8	1935.6	2053.4	2156.1	2113.0
13	36	268	5098.0	7550.9	1596.7	1645.2	1791.7	1727.2
14	35	92	2318.0	3709.3	809.2	926.1	940.2	982.4
15	13	18	685.9	1141.5	261.7	334.7	318.6	373.2
16	5	5	220.4	409.1	96.0	117.0	115.2	127.9
17	7	8	499.3	989.3	208.4	345.9	264.7	374.8
18	2	2	123.0	392.3	43.7	125.1	74.2	148.0
19	0	0	.0	.0	.0	.0	.0	.0
20	1	1	113.8	346.7	35.3	108.5	88.6	164.4
TOTAL	1079	131773	87528.6	465852.3	32315.6	31701.7	38230.6	35857.7

TABLE 14.1

DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 14 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					MORE THAN					NUMBER ADDED TO TAX ROLL
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50		
1	2	3	113	0	0	0	0	0	0	0	0	0	0
2	2	0	30	7	0	0	0	20	0	0	1	0	0
3	3	11	44	40	0	21	1	0	20	21	6	0	0
4	3	0	13	2	0	0	0	65	6	23	6	0	0
5	0	0	25	22	2	0	52	48	8	0	45	0	0
6	0	0	2	42	1	24	56	8	78	8	54	0	0
7	1	0	1	22	1	87	140	97	173	45	50	0	0
8	0	0	0	7	34	173	298	130	94	42	65	0	0
9	0	0	2	0	0	22	287	59	57	6	5	0	0
10	0	0	0	13	6	63	588	254	164	73	2	0	0
11	0	0	0	0	20	308	1157	246	221	80	0	0	0
12	0	0	0	0	1	567	631	248	101	9	2	0	0
13	0	0	0	0	3	1644	1114	336	14	1	0	0	0
14	0	0	0	0	0	59	1315	276	24	6	0	0	0
15	0	0	0	0	0	3	519	202	85	9	1	0	0
16	0	0	0	0	0	0	37	355	35	0	0	0	0
17	0	0	0	0	0	0	8	76	15	3	0	0	0
18	0	0	0	0	0	0	5	8	2	4	0	0	0
19	0	0	0	0	0	0	3	9	0	0	2	0	0
20	0	0	0	0	0	1	0	0	0	0	0	0	0
TOTAL	11	14	230	155	68	2972	6211	2437	1097	330	239	0	0

DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 14
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	13757.	-14398.	0.	0.	0.
REFORM(1, 2)	10064.	-6336.	0.	0.	0.
REFORM(1, 3)	3951.	56.	0.	0.	0.
REFORM(1, 4)	6832.	867.	0.	0.	0.
TOTAL IN CLASS	34604.	-19811.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-3895.
TOTAL IN CLASS	0.	0.	0.	0.	-3895.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	4100.	215.	0.	490.	0.
REFORM(3, 2)	483.	-60.	498.	249.	0.
REFORM(3, 3)	1377.	519.	0.	0.	0.
REFORM(3, 4)	59.	27.	0.	0.	0.
REFORM(3, 5)	-83.	-31.	0.	0.	0.
TOTAL IN CLASS	5936.	670.	498.	739.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-983.	0.
REFORM(4, 2)	-4.	-1.	0.	0.	0.
REFORM(4, 3)	-698.	-220.	0.	0.	0.
REFORM(4, 4)	-37.	-12.	0.	0.	0.
REFORM(4, 5)	5323.	1824.	0.	0.	0.
REFORM(4, 6)	7258.	2608.	0.	0.	0.
REFORM(4, 7)	3884.	1396.	0.	0.	0.
REFORM(4, 8)	738.	343.	0.	0.	0.
TOTAL IN CLASS	16464.	5937.	0.	-983.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-26.	-12.	0.	0.	0.

TABLE 14.3 (continued)
DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64

REFORM	PERSONAL INCOME TAX BASE	TAX	CORPORATE INCOME TAX BASE	TAX	GIFT TAX
REFORM(5, 2)	-248.	-85.	0.	0.	0.
REFORM(5, 3)	8458.	2784.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-107.	-36.	0.	0.	0.
TOTAL IN CLASS	8078.	2651.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	53610.	20360.	0.	0.	-3187.
REFORM(6, 2)	2242.	690.	0.	0.	0.
TOTAL IN CLASS	55853.	21049.	0.	0.	-3187.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	172.	66.	0.	0.	0.
REFORM(7, 3)	56.	16.	0.	0.	0.
REFORM(7, 4)	155.	38.	0.	0.	0.
REFORM(7, 5)	2584.	-986.	0.	0.	0.
REFORM(7, 6)	1846.	244.	0.	0.	0.
TOTAL IN CLASS	4813.	-622.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-6.	0.	0.	0.
TOTAL CHANGES	125747.	9869.	498.	-243.	-7082.
CURRENT TOTAL	237641.	80377.	5432.	2226.	7082.
NEW TOTAL	363388.	90246.	5930.	1982.	0.
PERCENT CHANGE	52.9	12.3	9.2	-10.9	-100.0

TABLE 14.4

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 14
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	0.	-0.	-0.	0.	-1.	-3.	-18.	-47.	-38.	-130.
REFORM(1, 2)	-0.	-0.	-0.	-2.	-14.	-16.	-43.	-80.	-68.	-229.
REFORM(1, 3)	-0.	-0.	-1.	-0.	-3.	-7.	-8.	-16.	-7.	-17.
REFORM(1, 4)	0.	0.	0.	0.	1.	2.	7.	9.	7.	28.
TOTAL IN CLASS	-0.	-0.	-2.	-2.	-17.	-23.	-62.	-134.	-106.	-349.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-4.	-1.	-4.	-1.	-1.	-2.	-2.	-6.	-5.	-10.
REFORM(3, 2)	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-2.	-2.	-4.
REFORM(3, 3)	0.	0.	0.	0.	0.	1.	1.	5.	4.	12.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-5.	-1.	-4.	-1.	-1.	-2.	-2.	-4.	-3.	-3.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(4, 3)	0.	-0.	-0.	-2.	-2.	-2.	-3.	-7.	-3.	-12.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	0.
REFORM(4, 5)	0.	0.	1.	2.	5.	4.	16.	29.	23.	79.
REFORM(4, 6)	0.	0.	0.	0.	2.	3.	14.	28.	20.	71.
REFORM(4, 7)	0.	0.	0.	0.	1.	2.	7.	15.	11.	38.
REFORM(4, 8)	0.	0.	0.	-2.	-4.	1.	6.	-0.	-1.	-5.
TOTAL IN CLASS	0.	-0.	1.	-1.	1.	8.	39.	65.	49.	171.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	-0.	-0.
REFORM(5, 2)	0.	-0.	0.	-0.	-0.	-0.	-1.	-0.	-1.	-5.

TABLE 14.4 (continued)
DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	2.	5.	7.	16.	41.	78.	42.	134.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-2.
TOTAL IN CLASS	0.	0.	2.	4.	7.	15.	40.	77.	41.	127.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	0.	1.	2.	5.	4.	23.	57.	81.	393.
REFORM(6, 2)	0.	0.	0.	0.	2.	6.	13.	26.	14.	41.
TOTAL IN CLASS	0.	0.	1.	2.	7.	10.	36.	83.	95.	434.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	2.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	1.	1.	1.	1.
REFORM(7, 4)	0.	0.	0.	1.	1.	1.	3.	4.	2.	4.
REFORM(7, 5)	0.	0.	-0.	-0.	-0.	-0.	-6.	-19.	-9.	-44.
REFORM(7, 6)	0.	-0.	-0.	-0.	-0.	-0.	2.	2.	2.	6.
TOTAL IN CLASS	0.	0.	-0.	1.	1.	1.	-1.	-11.	-5.	-30.
UNDISTRIBUTED AMOUNTS	-1.	-3.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL CHANGES	-6.	-5.	-2.	2.	-3.	10.	50.	75.	72.	349.
CURRENT TOTAL	1.	5.	7.	17.	56.	105.	429.	862.	610.	2106.
NEW TOTAL	-5.	1.	5.	20.	53.	114.	479.	937.	682.	2455.
PERCENT CHANGE	-564.3	-85.3	-29.8	13.8	-5.0	9.3	11.5	8.7	11.8	16.6

TABLE 14.4 (continued)

DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-466.	-762.	-3318.	-3404.	-2697.	-2093.	-856.	-251.	-263.		-50.
REFORM(1, 2)	-638.	-717.	-2105.	-1353.	-660.	-326.	-68.	-12.	-5.		-0.
REFORM(1, 3)	-22.	2.	21.	44.	35.	27.	7.	1.	1.		0.
REFORM(1, 4)	84.	87.	246.	187.	119.	63.	19.	4.	3.		0.
TOTAL IN CLASS	-1041.	-1389.	-5155.	-4526.	-3203.	-2329.	-898.	-258.	-265.		-50.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-19.	-7.	14.	50.	73.	70.	33.	15.	22.		1.
REFORM(3, 2)	-10.	-6.	-15.	-10.	-6.	-3.	-0.	-0.	-0.		-0.
REFORM(3, 3)	33.	25.	89.	100.	99.	80.	32.	14.	21.		1.
REFORM(3, 4)	0.	0.	0.	0.	5.	6.	7.	5.	5.		0.
REFORM(3, 5)	-2.	-2.	-5.	-6.	-6.	-5.	-2.	-1.	-1.		-0.
TOTAL IN CLASS	3.	11.	83.	133.	166.	148.	70.	33.	47.		2.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
REFORM(4, 2)	0.	0.	0.	0.	0.	-0.	0.	0.	0.		0.
REFORM(4, 3)	-23.	-21.	-54.	-37.	-25.	-20.	-6.	-1.	-2.		-0.
REFORM(4, 4)	-1.	0.	-0.	-0.	-9.	0.	-1.	0.	0.		0.
REFORM(4, 5)	159.	164.	422.	426.	274.	166.	42.	7.	6.		0.
REFORM(4, 6)	181.	197.	609.	560.	430.	309.	119.	31.	30.		4.
REFORM(4, 7)	97.	105.	326.	300.	230.	165.	64.	17.	16.		2.
REFORM(4, 8)	27.	24.	56.	89.	78.	45.	18.	8.	4.		0.
TOTAL IN CLASS	439.	469.	1358.	1338.	977.	665.	236.	62.	54.		6.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	-0.	-0.	-0.	-1.	-1.	-3.	-3.	-3.		-1.
REFORM(5, 2)	-8.	-7.	-20.	-15.	-16.	-8.	-2.	-0.	-0.		0.
REFORM(5, 3)	279.	285.	693.	500.	369.	251.	62.	13.	9.		1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.		0.
REFORM(5, 5)	-4.	-3.	-9.	-7.	-6.	-3.	-1.	-0.	-0.		-0.
TOTAL IN CLASS	267.	274.	664.	478.	346.	238.	56.	9.	5.		-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 14.4 (continued)

REFORM	INCOME CLASSES		DOCTORS, DENTISTS AND LAWYERS, AGED 40-64							
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	1010.	1090.	4085.	4605.	3635.	3310.	1293.	371.	356.	39.
REFORM(6, 2)	92.	78.	200.	114.	61.	32.	8.	2.	1.	0.
TOTAL IN CLASS	1102.	1168.	4284.	4718.	3696.	3342.	1301.	372.	357.	39.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	3.	3.	11.	12.	11.	11.	5.	2.	6.	0.
REFORM(7, 3)	2.	2.	3.	2.	1.	1.	0.	0.	0.	0.
REFORM(7, 4)	7.	4.	6.	3.	1.	1.	0.	0.	0.	0.
REFORM(7, 5)	-122.	-109.	-327.	-229.	-131.	-47.	11.	9.	37.	0.
REFORM(7, 6)	23.	23.	73.	50.	33.	22.	7.	1.	1.	0.
TOTAL IN CLASS	-87.	-77.	-233.	-162.	-84.	-13.	23.	11.	44.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	682.	457.	1002.	1980.	1897.	2051.	788.	230.	242.	-1.
CURRENT TOTAL	5448.	6085.	18927.	16975.	12760.	9693.	3910.	1116.	1084.	181.
NEW TOTAL	6130.	6542.	19928.	18955.	14657.	11744.	4698.	1346.	1326.	179.
PERCENT CHANGE	12.5	7.5	5.3	11.7	14.9	21.2	20.2	20.6	22.3	-0.8

TABLE 14.5

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 14
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	0.	-0.	-0.	0.	-1.	-3.	-18.	-47.	-38.	-130.
REFORM(1, 2)	-0.	-0.	-0.	-2.	-14.	-16.	-43.	-80.	-68.	-229.
REFORM(1, 3)	-0.	-0.	-1.	-0.	-3.	-7.	-8.	-16.	-7.	-17.
REFORM(1, 4)	0.	0.	0.	0.	1.	2.	7.	9.	7.	28.
TOTAL IN CLASS	-0.	-0.	-2.	-2.	-17.	-23.	-62.	-134.	-106.	-349.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-0.	-1.	-1.	-2.	-1.	-6.	-15.	-24.	-115.
TOTAL IN CLASS	-0.	-0.	-1.	-1.	-2.	-1.	-6.	-15.	-24.	-115.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-4.	-1.	-3.	-0.	-0.	-0.	0.	2.	1.	7.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	1.	2.	1.	4.
REFORM(3, 3)	0.	0.	0.	0.	0.	0.	1.	5.	4.	12.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-4.	-1.	-2.	-0.	0.	1.	2.	8.	6.	22.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	0.	-0.	-0.	-0.	-2.	-2.	-13.	-7.	-26.
REFORM(4, 2)	0.	0.	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(4, 3)	0.	-0.	-0.	-2.	-2.	-0.	-3.	-7.	-3.	-12.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	-0.
REFORM(4, 5)	0.	0.	1.	2.	5.	4.	16.	29.	23.	79.
REFORM(4, 6)	0.	0.	0.	0.	2.	3.	14.	28.	20.	71.
REFORM(4, 7)	0.	0.	0.	0.	1.	2.	7.	15.	11.	38.
REFORM(4, 8)	0.	0.	0.	-2.	-4.	1.	6.	-0.	-1.	-5.
TOTAL IN CLASS	-0.	-0.	1.	-1.	0.	5.	36.	52.	42.	145.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	-0.	-0.
REFORM(5, 2)	0.	-0.	0.	-0.	-0.	-0.	-1.	-0.	-1.	-5.

TABLE 14.5 (continued)
DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64

REFORM	INCOME CLASSES			DOCTORS, DENTISTS AND LAWYERS, AGED 40-64						
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	2.	5.	7.	16.	41.	78.	42.	134.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-2.
TOTAL IN CLASS	0.	0.	2.	4.	7.	15.	40.	77.	41.	127.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	-0.	0.	1.	4.	3.	18.	44.	61.	299.
REFORM(6, 2)	0.	0.	0.	0.	2.	6.	13.	26.	14.	41.
TOTAL IN CLASS	-0.	-0.	1.	1.	6.	9.	31.	70.	75.	340.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	2.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	1.	1.	1.	1.
REFORM(7, 4)	0.	0.	0.	1.	1.	1.	3.	4.	2.	4.
REFORM(7, 5)	0.	0.	-0.	-0.	-0.	-0.	-6.	-19.	-9.	-44.
REFORM(7, 6)	0.	-0.	-0.	-0.	-0.	-0.	2.	2.	2.	6.
TOTAL IN CLASS	0.	0.	-0.	1.	1.	1.	-1.	-11.	-5.	-30.
UNDISTRIBUTED AMOUNTS										
	-1.	-3.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL CHANGES	-5.	-4.	-2.	1.	-5.	7.	40.	47.	29.	139.
CURRENT TOTAL	5.	7.	14.	19.	63.	114.	452.	926.	680.	2391.
NEW TOTAL	0.	2.	12.	21.	58.	122.	491.	973.	709.	2529.
PERCENT CHANGE	-98.4	-64.7	-11.1	7.4	-8.3	6.5	8.8	5.0	4.3	5.8

TABLE 14.5 (continued)

INCOME CLASSES										
REFORM	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-466.	-762.	-3318.	-3404.	-2697.	-2093.	-856.	-251.	-263.	-50.
REFORM(1, 2)	-638.	-717.	-2105.	-1353.	-660.	-326.	-68.	-12.	-5.	-0.
REFORM(1, 3)	-22.	2.	21.	44.	35.	27.	7.	1.	1.	0.
REFORM(1, 4)	84.	87.	246.	187.	119.	63.	19.	4.	3.	0.
TOTAL IN CLASS	-1041.	-1389.	-5155.	-4526.	-3203.	-2329.	-898.	-258.	-265.	-50.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-267.	-266.	-865.	-868.	-615.	-538.	-195.	-56.	-53.	-6.
TOTAL IN CLASS	-267.	-266.	-865.	-868.	-615.	-538.	-195.	-56.	-53.	-6.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	25.	24.	107.	141.	156.	131.	57.	25.	37.	2.
REFORM(3, 2)	12.	9.	33.	36.	36.	29.	12.	5.	8.	0.
REFORM(3, 3)	33.	25.	89.	100.	99.	80.	32.	14.	21.	1.
REFORM(3, 4)	0.	0.	0.	0.	5.	6.	7.	5.	0.	0.
REFORM(3, 5)	-2.	-2.	-5.	-6.	-6.	-5.	-2.	-1.	-1.	-0.
TOTAL IN CLASS	68.	57.	224.	272.	290.	241.	106.	48.	69.	4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-80.	-91.	-315.	-227.	-126.	-69.	-16.	-2.	-4.	-0.
REFORM(4, 2)	0.	0.	0.	0.	0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	-23.	-21.	-54.	-37.	-25.	-20.	-6.	-1.	-2.	-0.
REFORM(4, 4)	-1.	0.	-0.	-0.	-9.	0.	0.	0.	0.	0.
REFORM(4, 5)	159.	164.	422.	426.	274.	166.	42.	7.	6.	0.
REFORM(4, 6)	181.	197.	609.	560.	430.	309.	119.	31.	30.	4.
REFORM(4, 7)	97.	105.	326.	300.	230.	165.	64.	17.	16.	2.
REFORM(4, 8)	27.	24.	56.	89.	78.	45.	18.	8.	4.	0.
TOTAL IN CLASS	359.	378.	1043.	1111.	851.	596.	220.	60.	50.	6.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	-0.	-0.	-0.	-1.	-1.	-3.	-3.	-1.	-1.
REFORM(5, 2)	-8.	-7.	-20.	-15.	-16.	-8.	-2.	-0.	-0.	0.
REFORM(5, 3)	279.	285.	693.	500.	369.	251.	62.	13.	9.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-4.	-3.	-9.	-7.	-6.	-3.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	267.	274.	664.	478.	346.	238.	56.	9.	5.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 14.5 (continued)											DOCTORS, DENTISTS AND LAWYERS, AGED 40-64			
REFORM	INCOME CLASSES			13	14	15	16	17	18	19	20			
	11	12												
REFORM(6, 1)	791.	872.	3377.	3894.	3131.	2870.	1134.	325.	312.	35.				
REFORM(6, 2)	92.	78.	200.	114.	61.	32.	8.	2.	1.	0.				
TOTAL IN CLASS	883.	951.	3577.	4008.	3193.	2901.	1141.	327.	313.	35.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	3.	3.	11.	12.	11.	11.	5.	2.	6.	0.				
REFORM(7, 3)	2.	2.	3.	2.	1.	1.	0.	0.	0.	0.				
REFORM(7, 4)	7.	4.	6.	3.	1.	1.	0.	0.	0.	0.				
REFORM(7, 5)	-122.	-109.	-327.	-229.	-131.	-47.	11.	9.	37.	0.				
REFORM(7, 6)	23.	23.	73.	50.	33.	22.	7.	1.	1.	0.				
TOTAL IN CLASS	-87.	-77.	-233.	-162.	-84.	-13.	23.	11.	44.	0.				
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	182.	-72.	-745.	312.	776.	1096.	454.	141.	163.	-11.				
CURRENT TOTAL	6131.	6707.	20924.	18970.	14253.	10952.	4370.	1263.	1248.	195.				
NEW TOTAL	6314.	6635.	20179.	19282.	15029.	12048.	4824.	1405.	1412.	184.				
PERCENT CHANGE	3.0	-1.1	-3.6	1.6	5.4	10.0	10.4	11.2	13.1	-5.7				

TABLE 14.6

DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 14 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	0.	-3.	-1.	3.	-4.	-10.	-29.	-56.	-86.	-112.
REFORM(1, 2)	-2.	-0.	-1.	-18.	-69.	-59.	-70.	-95.	-156.	-197.
REFORM(1, 3)	-1.	-1.	-8.	-4.	-13.	-25.	-13.	-19.	-16.	-15.
REFORM(1, 4)	1.	1.	0.	2.	2.	8.	12.	11.	16.	24.
TOTAL IN CLASS	-2.	-3.	-10.	-17.	-84.	-86.	-100.	-159.	-241.	-300.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-2.	-1.	-3.	-6.	-9.	-5.	-10.	-18.	-55.	-99.
TOTAL IN CLASS	-2.	-1.	-3.	-6.	-9.	-5.	-10.	-18.	-55.	-99.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-30.	-18.	-17.	-3.	-1.	-1.	0.	2.	2.	6.
REFORM(3, 2)	0.	0.	1.	0.	1.	1.	1.	2.	3.	4.
REFORM(3, 3)	0.	0.	2.	0.	2.	3.	2.	6.	8.	10.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-30.	-18.	-14.	-2.	1.	3.	3.	10.	13.	19.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	0.	-2.	-0.	-2.	-9.	-4.	-15.	-16.	-23.
REFORM(4, 2)	0.	0.	0.	0.	-0.	-1.	-0.	-0.	-0.	-0.
REFORM(4, 3)	0.	-0.	-1.	-14.	-11.	-6.	-6.	-8.	-8.	-10.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	-0.	0.	0.	-0.
REFORM(4, 5)	0.	0.	5.	13.	22.	14.	25.	35.	53.	68.
REFORM(4, 6)	0.	0.	1.	3.	9.	13.	22.	33.	46.	61.
REFORM(4, 7)	0.	0.	0.	2.	5.	7.	12.	18.	25.	33.
REFORM(4, 8)	0.	0.	2.	-16.	-22.	3.	9.	-0.	-2.	-4.
TOTAL IN CLASS	-1.	-0.	6.	-11.	1.	20.	59.	62.	97.	125.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	-0.	-0.
REFORM(5, 2)	0.	-0.	0.	-2.	-0.	-1.	-1.	-1.	-2.	-4.
REFORM(5, 3)	0.	2.	9.	39.	35.	58.	66.	93.	97.	115.

TABLE 14.6 (continued)

DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	0.	-1.	-0.	-0.	-1.	-1.	-1.	-2.
TOTAL IN CLASS	0.	2.	9.	37.	35.	56.	65.	91.	93.	109.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-2.	-1.	3.	11.	18.	12.	29.	53.	140.	257.
REFORM(6, 2)	0.	0.	2.	1.	10.	22.	22.	31.	32.	35.
TOTAL IN CLASS	-2.	-1.	5.	12.	28.	35.	50.	84.	172.	293.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(7, 3)	0.	0.	0.	0.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	1.	6.	5.	4.	5.	5.	4.	3.
REFORM(7, 5)	0.	0.	-2.	-1.	-1.	-0.	-10.	-23.	-21.	-37.
REFORM(7, 6)	0.	-0.	-0.	-0.	-1.	-0.	3.	2.	4.	5.
TOTAL IN CLASS	0.	3.	-1.	6.	3.	5.	-2.	-14.	-11.	-26.
UNDISTRIBUTED AMOUNTS										
	-6.	-54.	-0.	-5.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL CHANGES	-42.	-73.	-9.	12.	-26.	27.	64.	55.	67.	119.
CURRENT TOTAL	43.	112.	82.	165.	312.	418.	732.	1099.	1552.	2056.
NEW TOTAL	1.	40.	73.	177.	286.	445.	796.	1154.	1619.	2175.
PERCENT CHANGE	-98.4	-64.7	-11.1	7.4	-8.3	6.5	8.8	5.0	4.3	5.8

TABLE 14.6 (continued)

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-229.	-489.	-1066.	-2026.	-3293.	-4903.	-8394.	-13227.	-18817.	-49879.
REFORM(1, 2)	-314.	-460.	-676.	-805.	-806.	-763.	-670.	-625.	-353.	-13.
REFORM(1, 3)	-11.	2.	7.	26.	42.	63.	71.	47.	59.	122.
REFORM(1, 4)	41.	56.	79.	111.	146.	148.	188.	201.	199.	0.
TOTAL IN CLASS	-513.	-891.	-1656.	-2694.	-3911.	-5455.	-8805.	-13604.	-18913.	-49769.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-131.	-171.	-278.	-517.	-751.	-1261.	-1909.	-2926.	-3813.	-5947.
TOTAL IN CLASS	-131.	-171.	-278.	-517.	-751.	-1261.	-1909.	-2926.	-3813.	-5947.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	12.	15.	34.	84.	190.	308.	557.	1319.	2640.	2025.
REFORM(3, 2)	6.	6.	11.	22.	44.	68.	115.	271.	541.	415.
REFORM(3, 3)	16.	16.	29.	59.	121.	186.	318.	748.	1496.	1148.
REFORM(3, 4)	0.	0.	0.	0.	6.	13.	65.	242.	351.	196.
REFORM(3, 5)	-1.	-1.	-2.	-4.	-7.	-11.	-19.	-45.	-90.	-69.
TOTAL IN CLASS	34.	36.	72.	162.	354.	564.	1036.	2536.	4939.	3716.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-39.	-58.	-101.	-135.	-154.	-162.	-155.	-126.	-318.	-51.
REFORM(4, 2)	0.	0.	0.	0.	0.	-1.	0.	7.	0.	0.
REFORM(4, 3)	-11.	-13.	-17.	-22.	-31.	-47.	-57.	-57.	-121.	-211.
REFORM(4, 4)	-1.	0.	-0.	-0.	-11.	0.	-14.	0.	0.	0.
REFORM(4, 5)	78.	105.	136.	254.	334.	388.	410.	352.	404.	500.
REFORM(4, 6)	89.	126.	196.	333.	525.	724.	1171.	1645.	2145.	3665.
REFORM(4, 7)	48.	67.	105.	178.	281.	387.	627.	880.	1148.	1962.
REFORM(4, 8)	13.	15.	18.	53.	95.	106.	179.	436.	281.	138.
TOTAL IN CLASS	177.	242.	335.	661.	1039.	1396.	2161.	3136.	3539.	6003.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	-0.	-0.	-0.	-1.	-3.	-30.	-147.	-212.	-750.
REFORM(5, 2)	-4.	-5.	-6.	-9.	-19.	-20.	-21.	-20.	-25.	0.
REFORM(5, 3)	137.	183.	223.	298.	450.	587.	607.	661.	629.	750.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-2.	-3.	-4.	-7.	-7.	-9.	-12.	-15.	-16.
TOTAL IN CLASS	131.	176.	213.	285.	422.	557.	547.	483.	376.	-16.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 14.6 (continued)

REFORM	INCOME CLASSES			DOCTORS, DENTISTS AND LAWYERS, AGED 40-64						
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	389.	560.	1085.	2318.	3824.	6721.	11115.	17122.	22318.	34583.
REFORM(6, 2)	45.	50.	64.	68.	75.	74.	75.	88.	65.	0.
TOTAL IN CLASS	435.	610.	1149.	2386.	3898.	6795.	11190.	17211.	22383.	34583.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	2.	4.	7.	14.	26.	48.	90.	417.	71.
REFORM(7, 3)	1.	1.	1.	1.	2.	2.	2.	2.	3.	5.
REFORM(7, 4)	3.	2.	2.	2.	1.	1.	1.	1.	2.	0.
REFORM(7, 5)	-60.	-70.	-105.	-137.	-160.	-109.	108.	468.	2664.	200.
REFORM(7, 6)	11.	15.	23.	30.	41.	51.	67.	41.	56.	52.
TOTAL IN CLASS	-43.	-49.	-75.	-96.	-102.	-29.	226.	603.	3141.	329.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	90.	-46.	-239.	186.	948.	2567.	4447.	7438.	11652.	-11101.
NEW TOTAL	3017.	4302.	6724.	11292.	17403.	25649.	42845.	66488.	89170.	195238.
PERCENT CHANGE	3107.	4256.	6484.	11477.	18351.	28216.	47292.	73926.	100822.	184136.
	3.0	-1.1	-3.6	1.6	5.4	10.0	10.4	11.2	13.1	-5.7

DOCTORS, DENTISTS AND
LAWYERS, AGED 40-64

TABLE 14.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 14

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TAX CURRENT	TAX PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	17	118	-298.9	-149.3	1.0		-4.7		5.1	.1
2	11	60	17.0	84.4	5.5		.8		6.7	2.4
3	15	167	26.9	417.5	7.1		5.0		13.6	12.4
4	17	118	122.3	405.5	17.4		19.8		19.4	20.9
5	23	202	369.3	894.4	56.2		53.4		62.9	58.0
6	35	273	635.8	1497.7	104.6		114.4		114.1	123.9
7	72	617	2306.9	4352.3	429.2		478.8		451.7	493.8
8	92	843	4318.7	7588.6	861.8		937.0		926.1	985.4
9	51	438	2901.0	4940.4	610.5		682.2		679.9	716.4
10	101	1163	9488.3	15790.3	2105.8		2454.9		2390.6	2555.5
11	128	2032	22245.4	35213.5	5447.6		6129.6		6131.4	6393.5
12	67	1559	22071.1	33520.0	6085.4		6542.4		6707.3	6726.3
13	79	3112	59667.0	88759.5	18926.8		19928.5		20924.0	20493.7
14	89	1680	46896.3	69901.4	16975.1		18955.0		18970.0	19509.3
15	59	819	31969.9	47272.4	12759.6		14656.9		14252.7	15155.5
16	29	427	22389.8	33963.2	9692.8		11743.5		10952.2	12117.5
17	40	102	8097.1	12049.6	3910.0		4698.1		4370.2	4839.6
18	15	19	2140.9	3262.6	1116.2		1345.7		1263.3	1407.0
19	12	14	1990.9	3234.1	1083.6		1325.7		1248.4	1416.0
20	1	1	284.8	389.8	180.7		179.2		195.2	184.2
TOTAL	953	13764	237640.6	363387.9	80376.8		90246.2		89685.1	93211.3

TABLE 15.3

OTHER PROFESSIONALS, AGED 40-64

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 15
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	TAX	CORPORATE INCOME TAX BASE	TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)		-3213.		0.	0.
REFORM(1, 2)	11408.	-1658.	0.	0.	0.
REFORM(1, 3)	5549.	-54.	0.	0.	0.
REFORM(1, 4)	1953.	212.	0.	0.	0.
TOTAL IN CLASS	2728.				
	21638.	-4712.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-947.
	0.	0.	0.	0.	-947.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	1397.	-24.	0.	164.	0.
REFORM(3, 2)	162.	-28.	167.	83.	0.
REFORM(3, 3)	460.	150.	0.	0.	0.
REFORM(3, 4)	17.	8.	0.	0.	0.
REFORM(3, 5)	-28.	-9.	0.	0.	0.
TOTAL IN CLASS	2008.	97.	167.	247.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-219.	0.
REFORM(4, 2)	-5.	-1.	0.	0.	0.
REFORM(4, 3)	-282.	-69.	0.	0.	0.
REFORM(4, 4)	-71.	-11.	0.	0.	0.
REFORM(4, 5)	1719.	472.	0.	0.	0.
REFORM(4, 6)	2065.	665.	0.	0.	0.
REFORM(4, 7)	1105.	356.	0.	0.	0.
REFORM(4, 8)	321.	115.	0.	0.	0.
TOTAL IN CLASS	4852.	1526.	0.	-219.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-18.	-7.	0.	0.	0.

TABLE 15.3 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-137.	-37.	0.	0.	0.
REFORM(5, 3)	4200.	1170.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-64.	-16.	0.	0.	0.
TOTAL IN CLASS	3981.	1110.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	13202.	4749.	0.	0.	-775.
REFORM(6, 2)	928.	214.	0.	0.	0.
TOTAL IN CLASS	14130.	4962.	0.	0.	-775.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	65.	20.	0.	0.	0.
REFORM(7, 3)	56.	9.	0.	0.	0.
REFORM(7, 4)	246.	39.	0.	0.	0.
REFORM(7, 5)	974.	-331.	0.	0.	0.
REFORM(7, 6)	897.	63.	0.	0.	0.
TOTAL IN CLASS	2237.	-199.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	48848.	2784.	167.	28.	-1722.
CURRENT TOTAL	70796.	21106.	1816.	744.	1722.
NEW TOTAL	119643.	23890.	1982.	772.	0.
PERCENT CHANGE	69.0	13.2	9.2	3.8	-100.0

TABLE 15.4

OTHER PROFESSIONALS, AGED 40-64

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 15
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-4.	-2.	-4.	-8.	-11.	-23.	-52.	-30.	-83.
REFORM(1, 2)	-0.	-1.	-6.	-15.	-14.	-37.	-43.	-95.	-37.	-146.
REFORM(1, 3)	0.	-0.	-2.	-10.	-6.	-10.	-18.	-14.	-4.	-11.
REFORM(1, 4)	0.	0.	0.	1.	3.	4.	8.	10.	5.	22.
TOTAL IN CLASS	-1.	-5.	-10.	-28.	-24.	-55.	-75.	-151.	-67.	-218.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-18.	-13.	-21.	-9.	-3.	-5.	-3.	-5.	-2.	-8.
REFORM(3, 2)	-2.	-1.	-2.	-2.	-1.	-2.	-1.	-2.	-1.	-3.
REFORM(3, 3)	0.	1.	1.	2.	2.	3.	2.	4.	2.	7.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-20.	-14.	-22.	-9.	-3.	-3.	-2.	-3.	-1.	-4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	-0.	-0.	0.	-0.	-0.	-0.	0.	0.
REFORM(4, 3)	0.	-1.	-1.	-2.	-3.	-3.	-5.	-6.	-2.	-7.
REFORM(4, 4)	0.	0.	-0.	0.	0.	0.	0.	-1.	0.	-0.
REFORM(4, 5)	0.	5.	13.	16.	8.	21.	18.	30.	19.	24.
REFORM(4, 6)	0.	1.	2.	5.	7.	11.	19.	28.	16.	42.
REFORM(4, 7)	0.	0.	1.	2.	4.	6.	10.	15.	9.	23.
REFORM(4, 8)	0.	-0.	3.	2.	2.	6.	-0.	3.	4.	1.
TOTAL IN CLASS	0.	5.	18.	23.	17.	42.	41.	69.	46.	82.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	-0.	0.	-0.	0.	-0.	-0.	0.	-1.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-1.	-2.	-3.	-0.	-3.

TABLE 15.4 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	6.	9.	12.	21.	35.	41.	65.	47.	101.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-0.	-1.
TOTAL IN CLASS	0.	5.	8.	10.	19.	34.	37.	61.	46.	96.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	6.	15.	17.	9.	25.	29.	62.	64.	232.
REFORM(6, 2)	0.	0.	1.	4.	5.	7.	20.	22.	9.	27.
TOTAL IN CLASS	0.	6.	16.	21.	14.	32.	49.	84.	73.	259.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	0.	1.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	0.	1.
REFORM(7, 4)	0.	4.	5.	6.	4.	4.	2.	4.	1.	2.
REFORM(7, 5)	0.	-5.	-6.	-3.	-3.	-15.	-17.	-32.	-10.	-45.
REFORM(7, 6)	0.	-0.	-0.	-1.	-0.	0.	1.	3.	1.	7.
TOTAL IN CLASS	0.	-1.	-1.	3.	2.	-10.	-13.	-23.	-7.	-34.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-20.	-3.	9.	21.	24.	40.	37.	36.	91.	183.
CURRENT TOTAL	1.	40.	168.	307.	310.	394.	571.	913.	489.	1344.
NEW TOTAL	-20.	36.	177.	328.	334.	434.	609.	949.	580.	1526.
PERCENT CHANGE	-2955.8	-8.7	5.5	6.8	7.9	10.1	6.5	3.9	18.6	13.6

TABLE 15.4 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	355.	310.	777.	730.	683.	496.	512.	279.	149.	0.
REFORM(6, 2)	33.	19.	32.	17.	8.	4.	3.	0.	0.	0.
TOTAL IN CLASS	389.	330.	809.	747.	690.	500.	514.	279.	149.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	1.	4.	3.	3.	1.	2.	0.	2.	0.
REFORM(7, 3)	1.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	1.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-45.	-45.	-85.	-30.	-8.	-2.	5.	0.	15.	0.
REFORM(7, 6)	9.	8.	15.	10.	6.	3.	2.	1.	0.	0.
TOTAL IN CLASS	-31.	-34.	-64.	-17.	1.	2.	8.	1.	17.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	241.	155.	274.	370.	416.	329.	302.	166.	113.	-0.
CURRENT TOTAL	2035.	1739.	3635.	2706.	2316.	1411.	1556.	776.	395.	0.
NEW TOTAL	2276.	1894.	3909.	3075.	2733.	1741.	1858.	942.	508.	0.
PERCENT CHANGE	11.9	8.9	7.5	13.7	18.0	23.3	19.4	21.4	28.7	-0.0

TABLE 15.5

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 15
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-4.	-2.	-4.	-8.	-11.	-23.	-52.	-30.	-83.
REFORM(1, 2)	-0.	-1.	-6.	-15.	-14.	-37.	-43.	-95.	-37.	-146.
REFORM(1, 3)	0.	-0.	-2.	-10.	-6.	-10.	-18.	-14.	-4.	-11.
REFORM(1, 4)	0.	0.	0.	1.	3.	4.	8.	10.	5.	22.
TOTAL IN CLASS	-1.	-5.	-10.	-28.	-24.	-55.	-75.	-151.	-67.	-218.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-2.	-3.	-8.	-6.	-3.	-7.	-8.	-16.	-18.	-69.
TOTAL IN CLASS	-2.	-3.	-8.	-6.	-3.	-7.	-8.	-16.	-18.	-69.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-15.	-10.	-15.	-4.	-1.	1.	0.	1.	1.	3.
REFORM(3, 2)	0.	0.	0.	1.	1.	1.	1.	1.	1.	3.
REFORM(3, 3)	0.	1.	1.	2.	2.	3.	2.	4.	2.	7.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-14.	-9.	-14.	-2.	1.	5.	2.	6.	4.	13.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-1.	-3.	-4.	-9.	-3.	-9.	-8.	-4.	-17.
REFORM(4, 2)	0.	0.	-0.	-0.	0.	-0.	-0.	-0.	0.	0.
REFORM(4, 3)	0.	-1.	-1.	-2.	-3.	-3.	-5.	-6.	-2.	-7.
REFORM(4, 4)	0.	0.	-0.	0.	0.	0.	0.	-1.	0.	-0.
REFORM(4, 5)	0.	5.	13.	16.	8.	21.	18.	30.	19.	24.
REFORM(4, 6)	0.	1.	2.	5.	7.	11.	19.	28.	16.	42.
REFORM(4, 7)	0.	0.	1.	2.	4.	6.	10.	15.	9.	23.
REFORM(4, 8)	0.	-0.	3.	2.	2.	6.	-0.	3.	4.	1.
TOTAL IN CLASS	-2.	4.	15.	19.	8.	39.	32.	61.	42.	65.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	-0.	0.	-0.	0.	-0.	-0.	0.	-1.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-1.	-2.	-3.	-0.	-3.

TABLE 15.5 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	6.	9.	12.	21.	35.	41.	65.	47.	101.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-0.	-1.
TOTAL IN CLASS	0.	5.	8.	10.	19.	34.	37.	61.	46.	96.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-2.	3.	9.	13.	7.	19.	23.	48.	50.	176.
REFORM(6, 2)	0.	0.	1.	4.	5.	7.	20.	22.	9.	27.
TOTAL IN CLASS	-2.	3.	10.	17.	12.	26.	43.	70.	59.	203.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	0.	1.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	0.	1.
REFORM(7, 4)	0.	4.	5.	6.	4.	4.	2.	4.	1.	2.
REFORM(7, 5)	0.	-5.	-6.	-3.	-3.	-15.	-17.	-32.	-10.	-45.
REFORM(7, 6)	0.	-0.	-0.	-1.	-0.	0.	1.	3.	1.	7.
TOTAL IN CLASS	0.	-1.	-1.	3.	2.	-10.	-13.	-23.	-7.	-34.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-21.	-5.	1.	13.	15.	33.	18.	8.	60.	57.
CURRENT TOTAL	19.	60.	205.	338.	327.	432.	598.	970.	536.	1520.
NEW TOTAL	-1.	54.	206.	350.	342.	465.	616.	978.	596.	1576.
PERCENT CHANGE	-106.0	-9.1	.3	3.8	4.7	7.7	3.1	.8	11.1	3.7

TABLE 15.5 (continued)

		INCOME CLASSES										
REFORM		11	12	13	14	15	16	17	18	19	20	
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES												
REFORM(1, 1)		-172.	-223.	-642.	-543.	-493.	-306.	-340.	-178.	-96.	0.	
REFORM(1, 2)		-258.	-212.	-401.	-206.	-104.	-45.	-30.	-6.	-3.	0.	
REFORM(1, 3)		-8.	2.	5.	9.	7.	3.	2.	1.	0.	0.	
REFORM(1, 4)		32.	24.	42.	29.	14.	9.	7.	2.	0.	0.	
TOTAL IN CLASS		-406.	-408.	-996.	-711.	-576.	-340.	-361.	-182.	-98.	0.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT												
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)		-96.	-75.	-165.	-138.	-115.	-80.	-78.	-41.	-22.	0.	
TOTAL IN CLASS		-96.	-75.	-165.	-138.	-115.	-80.	-78.	-41.	-22.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME												
REFORM(3, 1)		8.	10.	25.	25.	33.	28.	21.	12.	17.	0.	
REFORM(3, 2)		4.	4.	8.	7.	8.	6.	4.	2.	4.	0.	
REFORM(3, 3)		11.	11.	21.	18.	21.	17.	12.	7.	10.	0.	
REFORM(3, 4)		0.	0.	0.	0.	3.	0.	4.	0.	1.	0.	
REFORM(3, 5)		-1.	-1.	-1.	-1.	-1.	-1.	-1.	-0.	-1.	0.	
TOTAL IN CLASS		22.	24.	53.	49.	62.	50.	41.	21.	30.	0.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME												
REFORM(4, 1)		-24.	-23.	-49.	-30.	-18.	-9.	-6.	-2.	-1.	0.	
REFORM(4, 2)		-0.	0.	0.	0.	-0.	-0.	-0.	0.	0.	0.	
REFORM(4, 3)		-9.	-6.	-9.	-6.	-4.	-2.	-2.	-0.	-0.	0.	
REFORM(4, 4)		-3.	-1.	-6.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 5)		42.	47.	81.	59.	48.	18.	14.	5.	2.	0.	
REFORM(4, 6)		65.	56.	117.	89.	77.	47.	46.	24.	13.	0.	
REFORM(4, 7)		35.	30.	63.	48.	41.	25.	25.	13.	7.	0.	
REFORM(4, 8)		5.	6.	19.	14.	22.	11.	9.	6.	3.	0.	
TOTAL IN CLASS		111.	110.	216.	174.	166.	90.	86.	46.	24.	0.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME												
REFORM(5, 1)		-0.	-0.	-0.	-0.	-3.	-1.	-0.	-1.	-1.	0.	
REFORM(5, 2)		-3.	-4.	-8.	-5.	-3.	-1.	-0.	-0.	0.	0.	
REFORM(5, 3)		159.	135.	250.	129.	87.	40.	22.	8.	2.	0.	
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)		-2.	-1.	-3.	-2.	-1.	-1.	-0.	-0.	-0.	0.	
TOTAL IN CLASS		154.	130.	240.	122.	80.	37.	22.	7.	1.	0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												

TABLE 15.5 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	277.	249.	642.	617.	589.	431.	448.	245.	131.	0.
REFORM(6, 2)	33.	19.	32.	17.	8.	4.	3.	0.	0.	0.
TOTAL IN CLASS	311.	269.	675.	634.	596.	435.	451.	246.	131.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	1.	4.	3.	3.	1.	2.	0.	2.	0.
REFORM(7, 3)	1.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	1.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-45.	-45.	-85.	-30.	-8.	-2.	5.	0.	15.	0.
REFORM(7, 6)	9.	8.	15.	10.	6.	3.	2.	1.	0.	0.
TOTAL IN CLASS	-31.	-34.	-64.	-17.	1.	2.	8.	1.	17.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	65.	16.	-41.	114.	216.	195.	169.	96.	83.	-0.
NEW TOTAL	2274.	1934.	4034.	3033.	2602.	1616.	1738.	872.	466.	0.
PERCENT CHANGE	2339.	1949.	3993.	3147.	2817.	1811.	1907.	968.	549.	0.
	2.8	.8	-1.0	3.8	8.3	12.1	9.7	11.0	17.8	-0.

TABLE 15.6

OTHER PROFESSIONALS, AGED 40-64

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 15 - CHANGES IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS										
REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-3.	-1.	-3.	-9.	-14.	-29.	-63.	-86.	-111.
REFORM(1, 2)	-0.	-1.	-3.	-10.	-17.	-46.	-54.	-113.	-108.	-195.
REFORM(1, 3)	0.	-0.	-1.	-7.	-7.	-12.	-22.	-17.	-13.	-14.
REFORM(1, 4)	0.	0.	0.	1.	4.	5.	11.	12.	14.	30.
TOTAL IN CLASS	-1.	-4.	-6.	-20.	-29.	-68.	-94.	-181.	-193.	-290.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-4.	-3.	-4.	-4.	-3.	-8.	-10.	-20.	-51.	-92.
TOTAL IN CLASS	-4.	-3.	-4.	-4.	-3.	-8.	-10.	-20.	-51.	-92.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-29.	-9.	-9.	-3.	-1.	1.	0.	1.	3.	5.
REFORM(3, 2)	0.	0.	0.	0.	1.	2.	1.	2.	2.	4.
REFORM(3, 3)	0.	0.	1.	1.	2.	4.	2.	5.	6.	10.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
TOTAL IN CLASS	-29.	-8.	-8.	-1.	2.	6.	3.	7.	11.	18.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-3.	-1.	-2.	-3.	-10.	-3.	-11.	-9.	-11.	-23.
REFORM(4, 2)	0.	0.	-0.	-0.	0.	-0.	-1.	-0.	0.	0.
REFORM(4, 3)	0.	-1.	-1.	-1.	-4.	-3.	-6.	-7.	-7.	-9.
REFORM(4, 4)	0.	0.	-0.	0.	0.	0.	0.	-1.	-0.	-0.
REFORM(4, 5)	0.	4.	8.	11.	9.	26.	23.	36.	55.	32.
REFORM(4, 6)	0.	1.	1.	3.	9.	14.	23.	34.	47.	56.
REFORM(4, 7)	0.	0.	1.	2.	5.	7.	12.	18.	25.	30.
REFORM(4, 8)	0.	-0.	2.	2.	2.	7.	-0.	4.	13.	1.
TOTAL IN CLASS	-3.	4.	9.	14.	10.	48.	40.	74.	122.	87.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	-0.	0.	-0.	0.	-0.	-0.	0.	-1.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-1.	-3.	-3.	-1.	-4.
REFORM(5, 3)	0.	5.	5.	8.	26.	44.	51.	78.	136.	135.

TABLE 15.6 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-0.	-1.	-1.	-1.	-2.	-1.	-2.
TOTAL IN CLASS	0.	5.	5.	7.	23.	42.	47.	73.	133.	128.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-3.	3.	5.	9.	8.	23.	28.	58.	143.	234.
REFORM(6, 2)	0.	0.	1.	3.	6.	9.	25.	26.	27.	36.
TOTAL IN CLASS	-3.	3.	6.	12.	14.	33.	54.	84.	170.	270.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	1.	1.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	3.	4.	5.	5.	2.	5.	4.	3.
REFORM(7, 5)	0.	-4.	-4.	-2.	-4.	-18.	-21.	-38.	-28.	-60.
REFORM(7, 6)	0.	-0.	-0.	-1.	-0.	0.	2.	3.	3.	9.
TOTAL IN CLASS	0.	-0.	-1.	2.	2.	-12.	-16.	-28.	-19.	-45.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-41.	-5.	0.	9.	19.	41.	23.	9.	172.	76.
CURRENT TOTAL	38.	51.	121.	238.	397.	532.	748.	1164.	1550.	2026.
NEW TOTAL	-2.	47.	122.	247.	416.	572.	771.	1173.	1723.	2102.
PERCENT CHANGE	-106.0	-9.1	.3	3.8	4.7	7.7	3.1	.8	11.1	3.7

TABLE 15.6 (continued)

OTHER PROFESSIONALS, AGED 40-64

REFORM	INCOME CLASSES										20
	11	12	13	14	15	16	17	18	19		
REFORM(6, 1)	367.	563.	1065.	2245.	4206.	7065.	11200.	18849.	26147.	0.	
REFORM(6, 2)	44.	44.	54.	61.	54.	68.	71.	38.	21.	0.	
TOTAL IN CLASS	411.	606.	1119.	2306.	4260.	7133.	11271.	18886.	26169.	0.	
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES											
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(7, 2)	2.	3.	7.	10.	20.	16.	40.	19.	442.	0.	
REFORM(7, 3)	1.	1.	1.	2.	2.	3.	3.	3.	2.	0.	
REFORM(7, 4)	3.	2.	3.	2.	2.	2.	1.	0.	0.	0.	
REFORM(7, 5)	-60.	-101.	-141.	-110.	-57.	-28.	117.	11.	2910.	0.	
REFORM(7, 6)	12.	18.	24.	36.	41.	44.	42.	48.	42.	0.	
TOTAL IN CLASS	-42.	-77.	-106.	-60.	8.	37.	203.	81.	3395.	0.	
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	
TOTAL CHANGES	86.	35.	-68.	414.	1540.	3203.	4218.	7386.	16628.	-0.	
CURRENT TOTAL	3012.	4365.	6689.	11028.	18582.	26491.	43453.	67080.	93199.	0.	
NEW TOTAL	3098.	4400.	6621.	11442.	20122.	29694.	47671.	74466.	109827.	0.	
PERCENT CHANGE	2.8	.8	-1.0	3.8	8.3	12.1	9.7	11.0	17.8	-0.	

TABLE 15.7
OTHER PROFESSIONALS, AGED 40-64

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 15

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	24	508	-750.0	41.1	.7	-19.5	19.4	.6
2	27	1162	240.5	1702.1	39.9	36.5	59.6	55.0
3	33	1696	1007.8	4254.3	167.7	176.8	205.4	208.8
4	37	1419	2004.6	4876.4	307.2	328.0	337.5	354.3
5	38	822	1926.3	3681.9	309.7	334.0	326.6	350.4
6	37	812	2342.5	4416.7	394.3	434.2	431.6	467.4
7	79	799	3055.5	5607.9	571.5	608.8	597.9	625.1
8	80	834	4501.0	7528.2	912.7	948.6	970.4	985.7
9	50	346	2296.9	3845.8	489.1	580.0	536.3	599.9
10	82	750	6075.3	10062.4	1343.7	1526.4	1519.6	1593.3
11	101	755	8294.6	13164.0	2035.0	2276.2	2273.9	2362.9
12	42	443	6333.9	9725.1	1739.1	1894.1	1933.7	1972.0
13	57	603	11479.7	17516.7	3634.9	3909.1	4033.7	4041.5
14	58	275	7539.1	11369.8	2705.7	3075.3	3032.7	3176.4
15	34	140	5740.3	8591.2	2316.2	2732.5	2601.5	2835.0
16	18	61	3263.9	4995.9	1411.4	1740.8	1616.0	1820.1
17	20	40	3206.7	4752.7	1556.0	1858.0	1738.1	1912.6
18	12	13	1507.6	2266.9	776.0	941.9	872.0	970.2
19	5	5	729.3	1244.1	394.8	508.0	466.0	549.8
20	0	0	.0	.0	.0	.0	.0	.0
TOTAL	839	11483	70795.6	119643.2	21105.5	23889.9	23571.9	24881.0

SALESMEN, AGED 40-64

TABLE 16.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 16

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE INCOME TAX PAID CURRENT	PERSONAL TAX PAID PROPOSED	AVERAGE DIRECT TAXES OVER CURRENT	FOR ALL TAXES PAID PROPOSED	ALL DIRECT TAXES OVER COMP. BASE		TAX RATES OVER MODIFIED BASE		PERCENT OF INCOME CURRENTLY ASSESSABLE
								CURRENT	PROPOSED	CURRENT	PROPOSED	
1	1291	561.	539.	2.	-40.	34.	1.	.059	.001	.004	-.075	95.9
2	3191	1609.	1584.	19.	-2.	40.	23.	.025	.014	.012	-.001	95.7
3	3938	2681.	2663.	83.	68.	100.	85.	.037	.032	.031	.026	95.9
4	4288	3808.	3798.	192.	161.	202.	168.	.053	.044	.051	.043	96.6
5	4220	4894.	4890.	284.	270.	292.	266.	.060	.054	.058	.055	94.6
6	3966	5962.	5960.	439.	430.	448.	423.	.075	.071	.074	.072	93.9
7	4753	7441.	7428.	724.	714.	749.	715.	.101	.096	.098	.096	93.3
8	2984	9602.	9582.	1146.	1109.	1191.	1105.	.124	.115	.120	.116	92.3
9	1365	11762.	11701.	1457.	1531.	1623.	1562.	.138	.133	.125	.131	87.6
10	1564	14065.	14020.	1846.	1988.	2055.	2000.	.146	.142	.132	.142	85.6
11	1215	17887.	17814.	2810.	2959.	3103.	2985.	.173	.167	.158	.166	84.5
12	725	23180.	22919.	4184.	4041.	4692.	4238.	.202	.183	.183	.176	84.2
13	386	30693.	30388.	6321.	6554.	7085.	6782.	.231	.221	.208	.216	81.0
14	200	43354.	42854.	10017.	10869.	11312.	11269.	.261	.260	.234	.254	78.8
15	95	62896.	61858.	15993.	18449.	18239.	19386.	.290	.308	.259	.298	76.7
16	32	85334.	84179.	23705.	28681.	26940.	29724.	.316	.348	.282	.341	73.8
17	17	119056.	117203.	36771.	44284.	41525.	46028.	.349	.387	.314	.378	74.0
18	1	188223.	185974.	71012.	80502.	78395.	82750.	.417	.440	.382	.433	73.8
19	1	222171.	220672.	81157.	96144.	89073.	97515.	.401	.439	.368	.436	69.0
20	0	0.	0.	0.	0.	0.	0.	.000	.000	.000	.000	.0
ALL	34232	7284.	7248.	872.	890.	953.	912.	.131	.125	.120	.123	89.4

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 16
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	34154.	-2953.	0.	0.	0.
REFORM(1, 2)	20092.	-2892.	0.	0.	0.
REFORM(1, 3)	7742.	-483.	0.	0.	0.
REFORM(1, 4)	10652.	375.	0.	0.	0.
TOTAL IN CLASS	72640.	-5952.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-1030.
TOTAL IN CLASS	0.	0.	0.	0.	-1030.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	1777.	-206.	0.	202.	0.
REFORM(3, 2)	199.	-48.	205.	102.	0.
REFORM(3, 3)	566.	145.	0.	0.	0.
REFORM(3, 4)	60.	24.	0.	0.	0.
REFORM(3, 5)	-34.	-9.	0.	0.	0.
TOTAL IN CLASS	2568.	-94.	205.	304.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-484.	0.
REFORM(4, 2)	-7.	-0.	0.	0.	0.
REFORM(4, 3)	-762.	-140.	0.	0.	0.
REFORM(4, 4)	-62.	-7.	0.	0.	0.
REFORM(4, 5)	2725.	650.	0.	0.	0.
REFORM(4, 6)	3564.	907.	0.	0.	0.
REFORM(4, 7)	1907.	485.	0.	0.	0.
REFORM(4, 8)	456.	136.	0.	0.	0.
TOTAL IN CLASS	7822.	2030.	0.	-484.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-50.	-20.	0.	0.	0.

SALESMEN, AGED 40-64

TABLE 16.3 (continued)

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-609.	-132.	0.	0.	0.
REFORM(5, 3)	231.	64.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-252.	-52.	0.	0.	0.
TOTAL IN CLASS	-680.	-140.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	14746.	4388.	0.	0.	-843.
REFORM(6, 2)	3715.	631.	0.	0.	0.
TOTAL IN CLASS	18460.	5019.	0.	0.	-843.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	92.	26.	0.	0.	0.
REFORM(7, 3)	176.	25.	0.	0.	0.
REFORM(7, 4)	898.	133.	0.	0.	0.
REFORM(7, 5)	1379.	-496.	0.	0.	0.
REFORM(7, 6)	3270.	85.	0.	0.	0.
TOTAL IN CLASS	5816.	-226.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	106626.	637.	205.	-180.	-1874.
CURRENT TOTAL	125267.	29838.	2234.	916.	1874.
NEW TOTAL	231894.	30475.	2439.	735.	0.
PERCENT CHANGE	85.1	2.1	9.2	-19.7	-100.0

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 16
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-3.	-2.	-5.	-11.	-21.	-48.	-142.	-192.	-119.	-180.
REFORM(1, 2)	0.	-2.	-18.	-87.	-123.	-161.	-313.	-365.	-210.	-342.
REFORM(1, 3)	0.	-4.	-16.	-65.	-109.	-112.	-87.	-57.	-22.	-20.
REFORM(1, 4)	0.	0.	1.	6.	11.	36.	61.	51.	25.	56.
TOTAL IN CLASS	-3.	-8.	-37.	-157.	-242.	-286.	-481.	-563.	-325.	-486.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-48.	-65.	-51.	-21.	-9.	-3.	-10.	-8.	-12.	-8.
REFORM(3, 2)	-4.	-6.	-5.	-3.	-1.	-0.	-3.	-3.	-4.	-3.
REFORM(3, 3)	0.	1.	1.	2.	1.	1.	6.	6.	9.	8.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.
TOTAL IN CLASS	-52.	-70.	-56.	-22.	-9.	-2.	-8.	-4.	-8.	-4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	-0.	-1.	-0.	1.	0.	-0.	0.
REFORM(4, 3)	0.	-3.	-7.	-11.	-16.	-15.	-25.	-16.	-9.	-12.
REFORM(4, 4)	0.	0.	-0.	-2.	-1.	-0.	0.	-0.	-0.	-0.
REFORM(4, 5)	0.	4.	16.	12.	29.	45.	89.	58.	33.	64.
REFORM(4, 6)	0.	1.	3.	13.	35.	56.	107.	101.	59.	92.
REFORM(4, 7)	0.	0.	1.	7.	19.	30.	57.	54.	32.	49.
REFORM(4, 8)	0.	2.	-0.	0.	7.	4.	14.	17.	7.	8.
TOTAL IN CLASS	0.	4.	13.	17.	71.	119.	242.	213.	121.	200.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	-0.	-0.	-0.	-0.
REFORM(5, 2)	0.	-1.	-2.	-6.	-8.	-13.	-22.	-13.	-12.	-11.

TABLE 16.4 (continued) SALESMEN, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	1.	0.	1.	3.	2.	3.	4.	5.	2.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-1.	-3.	-4.	-5.	-9.	-5.	-4.	-4.
TOTAL IN CLASS	0.	-1.	-4.	-9.	-8.	-17.	-28.	-14.	-12.	-13.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	5.	18.	13.	33.	55.	147.	176.	285.	501.
REFORM(6, 2)	0.	1.	4.	24.	88.	104.	122.	89.	41.	56.
TOTAL IN CLASS	0.	6.	22.	37.	121.	159.	269.	266.	326.	557.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	1.	0.	1.	1.	1.	0.	3.
REFORM(7, 3)	0.	1.	1.	2.	3.	3.	4.	3.	1.	2.
REFORM(7, 4)	0.	8.	12.	18.	21.	17.	20.	12.	7.	7.
REFORM(7, 5)	0.	-6.	-7.	-17.	-17.	-35.	-83.	-32.	-16.	-59.
REFORM(7, 6)	0.	-0.	-1.	-3.	-2.	4.	11.	10.	6.	16.
TOTAL IN CLASS	0.	3.	5.	1.	6.	-10.	-46.	-6.	-1.	-33.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.	-0.	0.
TOTAL CHANGES	-55.	-67.	-57.	-131.	-61.	-37.	-51.	-109.	101.	222.
CURRENT TOTAL	3.	61.	326.	824.	1200.	1742.	3443.	3419.	1989.	2887.
NEW TOTAL	-52.	-6.	269.	692.	1139.	1705.	3392.	3310.	2089.	3109.
PERCENT CHANGE	-2162.4	-110.3	-17.5	-15.9	-5.1	-2.1	-1.5	-3.2	5.1	7.7

	INCOME CLASSES									
REFORM	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-299.	-423.	-440.	-406.	-326.	-165.	-138.	-16.	-19.	0.
REFORM(1, 2)	-401.	-398.	-222.	-146.	-79.	-18.	-6.	-0.	-1.	0.
REFORM(1, 3)	-10.	4.	3.	6.	4.	1.	1.	0.	0.	0.
REFORM(1, 4)	41.	33.	21.	15.	10.	5.	2.	0.	0.	0.
TOTAL IN CLASS	-669.	-784.	-638.	-530.	-392.	-176.	-142.	-16.	-20.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-6.	-6.	3.	9.	14.	7.	7.	1.	0.	0.
REFORM(3, 2)	-3.	-6.	-3.	-2.	-1.	-0.	-0.	-0.	0.	0.
REFORM(3, 3)	11.	26.	19.	18.	20.	8.	7.	1.	0.	0.
REFORM(3, 4)	0.	0.	6.	3.	10.	2.	3.	0.	0.	0.
REFORM(3, 5)	-1.	-2.	-1.	-1.	-1.	-0.	-0.	-0.	-0.	0.
TOTAL IN CLASS	1.	13.	24.	28.	41.	16.	16.	1.	1.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	-0.	0.	0.	0.
REFORM(4, 3)	-10.	-6.	-4.	-3.	-1.	-1.	-0.	-0.	0.	0.
REFORM(4, 4)	-1.	-1.	-1.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	78.	65.	70.	44.	28.	12.	3.	0.	0.	0.
REFORM(4, 6)	107.	93.	80.	65.	50.	25.	19.	2.	2.	0.
REFORM(4, 7)	57.	50.	43.	35.	27.	13.	10.	1.	1.	0.
REFORM(4, 8)	22.	15.	11.	6.	7.	7.	6.	0.	5.	0.
TOTAL IN CLASS	255.	215.	197.	147.	111.	56.	38.	3.	9.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-1.	-0.	-0.	-3.	-6.	-4.	-2.	-1.	-0.	0.
REFORM(5, 2)	-13.	-12.	-10.	-6.	-3.	-0.	-0.	0.	0.	0.
REFORM(5, 3)	10.	2.	7.	7.	9.	4.	4.	1.	1.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-5.	-4.	-3.	-2.	-1.	-0.	-0.	-0.	-0.	0.
TOTAL IN CLASS	-9.	-14.	-8.	-4.	-2.	-0.	1.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 16.4 (continued) SALESMEN, AGED 40-64

REFORM	INCOME CLASSES				SALESMEN, AGED 40-64					
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	594.	509.	549.	535.	454.	259.	207.	21.	25.	0.
REFORM(6, 2)	43.	28.	15.	9.	4.	2.	1.	0.	0.	0.
TOTAL IN CLASS	637.	537.	564.	544.	458.	262.	208.	21.	25.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	2.	5.	4.	5.	1.	1.	0.	0.	0.
REFORM(7, 3)	2.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	6.	3.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-57.	-89.	-64.	-24.	7.	-1.	5.	0.	0.	0.
REFORM(7, 6)	13.	12.	7.	6.	4.	2.	1.	0.	0.	0.
TOTAL IN CLASS	-35.	-71.	-50.	-13.	16.	2.	7.	0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	180.	-104.	90.	170.	233.	159.	128.	9.	15.	-0.
CURRENT TOTAL	3415.	3033.	2440.	2003.	1519.	759.	625.	71.	81.	0.
NEW TOTAL	3595.	2930.	2530.	2174.	1753.	918.	753.	81.	96.	0.
PERCENT CHANGE	5.3	-3.4	3.7	8.5	15.4	21.0	20.4	13.4	18.5	-0

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 16
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-3.	-2.	-5.	-11.	-21.	-48.	-142.	-192.	-119.	-180.
REFORM(1, 2)	0.	-2.	-18.	-87.	-123.	-161.	-313.	-365.	-210.	-342.
REFORM(1, 3)	0.	-4.	-16.	-65.	-109.	-112.	-87.	-57.	-22.	-20.
REFORM(1, 4)	0.	0.	1.	6.	11.	36.	61.	51.	25.	56.
TOTAL IN CLASS	-3.	-8.	-37.	-157.	-242.	-286.	-481.	-563.	-325.	-486.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-4.	-8.	-6.	-11.	-16.	-39.	-50.	-90.	-151.
TOTAL IN CLASS	-1.	-4.	-8.	-6.	-11.	-16.	-39.	-50.	-90.	-151.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-39.	-51.	-40.	-14.	-6.	-1.	0.	2.	2.	3.
REFORM(3, 2)	0.	1.	1.	1.	0.	0.	2.	2.	3.	3.
REFORM(3, 3)	0.	1.	1.	2.	1.	1.	6.	6.	9.	8.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.
TOTAL IN CLASS	-39.	-50.	-38.	-11.	-5.	-0.	8.	11.	13.	14.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	-1.	-6.	-18.	-33.	-34.	-59.	-73.	-41.	-52.
REFORM(4, 2)	0.	-0.	0.	-0.	-1.	-0.	1.	0.	-0.	0.
REFORM(4, 3)	0.	-3.	-7.	-11.	-16.	-15.	-25.	-16.	-9.	-12.
REFORM(4, 4)	0.	0.	-0.	-2.	-1.	-0.	0.	-0.	-0.	-0.
REFORM(4, 5)	0.	4.	16.	12.	29.	45.	89.	58.	33.	64.
REFORM(4, 6)	0.	1.	3.	13.	35.	56.	107.	101.	59.	92.
REFORM(4, 7)	0.	0.	1.	7.	19.	30.	57.	54.	32.	49.
REFORM(4, 8)	0.	2.	-0.	0.	7.	4.	14.	17.	7.	8.
TOTAL IN CLASS	-1.	3.	7.	-1.	38.	85.	183.	140.	80.	148.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	-0.	-0.	-0.	-0.
REFORM(5, 2)	0.	-1.	-2.	-6.	-8.	-13.	-22.	-13.	-12.	-11.

SALESMEN, AGED 40-64

TABLE 16.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	1.	0.	1.	3.	2.	3.	4.	5.	2.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-1.	-3.	-4.	-5.	-9.	-5.	-4.	-4.
TOTAL IN CLASS	0.	-1.	-4.	-9.	-8.	-17.	-28.	-14.	-12.	-13.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	2.	11.	8.	24.	42.	115.	136.	211.	378.
REFORM(6, 2)	0.	1.	4.	24.	88.	104.	122.	89.	41.	56.
TOTAL IN CLASS	-1.	2.	16.	33.	112.	146.	237.	225.	252.	434.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	1.	0.	1.	1.	1.	0.	3.
REFORM(7, 3)	0.	1.	1.	2.	3.	3.	4.	3.	1.	2.
REFORM(7, 4)	0.	8.	12.	18.	21.	17.	20.	12.	7.	7.
REFORM(7, 5)	0.	-6.	-7.	-17.	-17.	-35.	-83.	-32.	-16.	-59.
REFORM(7, 6)	0.	-0.	-1.	-3.	-2.	4.	11.	10.	6.	16.
TOTAL IN CLASS	0.	3.	5.	1.	6.	-10.	-46.	-6.	-1.	-33.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.	-0.	0.
TOTAL CHANGES	-43.	-55.	-60.	-149.	-110.	-98.	-164.	-256.	-83.	-86.
CURRENT TOTAL	44.	129.	393.	868.	1233.	1778.	3561.	3554.	2216.	3214.
NEW TOTAL	1.	74.	333.	720.	1123.	1679.	3396.	3297.	2133.	3127.
PERCENT CHANGE	-97.6	-42.9	-15.3	-17.1	-8.9	-5.5	-4.6	-7.2	-3.8	-2.7

TABLE 16.5 (continued) SALESMEN, AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	464.	407.	456.	452.	391.	225.	181.	18.	22.	0.
REFORM(6, 2)	43.	28.	15.	9.	4.	2.	1.	0.	0.	0.
TOTAL IN CLASS	507.	435.	472.	461.	395.	228.	182.	18.	22.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	2.	5.	4.	5.	1.	1.	0.	0.	0.
REFORM(7, 3)	2.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	6.	3.	2.	1.	7.	-1.	5.	0.	0.	0.
REFORM(7, 5)	-57.	-89.	-64.	-24.	4.	2.	1.	0.	0.	0.
REFORM(7, 6)	13.	12.	7.	6.						
TOTAL IN CLASS	-35.	-71.	-50.	-13.	16.	2.	7.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-143.	-329.	-117.	-9.	109.	89.	77.	4.	8.	-0.
CURRENT TOTAL	3770.	3402.	2735.	2262.	1733.	862.	706.	78.	89.	0.
NEW TOTAL	3627.	3072.	2618.	2254.	1842.	951.	782.	83.	98.	0.
PERCENT CHANGE	-3.8	-9.7	-4.3	-.4	6.3	10.3	10.8	5.6	9.5	-0.0

TABLE 16.6

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 16 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-1.	-1.	-2.	-5.	-12.	-30.	-64.	-87.	-115.
REFORM(1, 2)	0.	-1.	-5.	-20.	-29.	-41.	-66.	-122.	-154.	-218.
REFORM(1, 3)	0.	-1.	-4.	-15.	-26.	-28.	-18.	-19.	-16.	-13.
REFORM(1, 4)	0.	0.	0.	1.	3.	9.	13.	17.	19.	36.
TOTAL IN CLASS	-2.	-3.	-9.	-37.	-57.	-72.	-101.	-189.	-238.	-310.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-1.	-2.	-1.	-3.	-4.	-8.	-17.	-66.	-96.
TOTAL IN CLASS	-1.	-1.	-2.	-1.	-3.	-4.	-8.	-17.	-66.	-96.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-30.	-16.	-10.	-3.	-1.	-0.	0.	1.	1.	2.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	0.	1.	2.	2.
REFORM(3, 3)	0.	0.	0.	1.	0.	0.	1.	2.	6.	5.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-30.	-16.	-10.	-2.	-1.	-0.	2.	4.	10.	9.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-1.	-4.	-8.	-9.	-12.	-24.	-30.	-33.
REFORM(4, 2)	0.	-0.	0.	-0.	-0.	-0.	0.	0.	-0.	0.
REFORM(4, 3)	0.	-1.	-2.	-3.	-4.	-4.	-5.	-5.	-7.	-8.
REFORM(4, 4)	0.	0.	-0.	-1.	-0.	-0.	0.	-0.	-0.	-0.
REFORM(4, 5)	0.	1.	4.	3.	7.	11.	19.	19.	24.	41.
REFORM(4, 6)	0.	0.	1.	3.	8.	14.	22.	34.	43.	59.
REFORM(4, 7)	0.	0.	0.	2.	4.	8.	12.	18.	23.	31.
REFORM(4, 8)	0.	1.	-0.	0.	2.	1.	3.	6.	5.	5.
TOTAL IN CLASS	-0.	1.	2.	-0.	9.	21.	39.	47.	58.	95.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	-0.	-0.	-0.	-0.
REFORM(5, 2)	0.	-0.	-1.	-1.	-2.	-3.	-5.	-4.	-9.	-7.
REFORM(5, 3)	0.	0.	0.	0.	1.	0.	1.	1.	3.	1.

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TABLE 16.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-1.	-2.	-2.	-3.	-3.
TOTAL IN CLASS	0.	-0.	-1.	-2.	-2.	-4.	-6.	-5.	-9.	-8.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	1.	3.	2.	6.	11.	24.	46.	155.	242.
REFORM(6, 2)	0.	0.	1.	6.	21.	26.	26.	30.	30.	36.
TOTAL IN CLASS	-0.	1.	4.	8.	27.	37.	50.	75.	185.	277.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	2.
REFORM(7, 3)	0.	0.	0.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	3.	4.	5.	4.	4.	4.	5.	4.
REFORM(7, 5)	0.	-2.	-2.	-4.	-4.	-9.	-17.	-11.	-12.	-38.
REFORM(7, 6)	0.	-0.	-0.	-1.	-0.	1.	2.	3.	5.	10.
TOTAL IN CLASS	0.	1.	1.	0.	1.	-3.	-10.	-2.	-1.	-21.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	0.	0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-33.	-17.	-15.	-35.	-26.	-25.	-35.	-86.	-61.	-55.
CURRENT TOTAL	34.	40.	100.	202.	292.	448.	749.	1191.	1623.	2055.
NEW TOTAL	1.	23.	85.	168.	266.	423.	715.	1105.	1562.	2000.
PERCENT CHANGE	-97.6	-42.9	-15.3	-17.1	-8.9	-5.5	-4.6	-7.2	-3.8	-2.7

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-246.	-583.	-1139.	-2028.	-3430.	-5142.	-8123.	-16060.	-18862.	0.
REFORM(1, 2)		-330.	-549.	-574.	-728.	-830.	-569.	-369.	-2.	-1366.	0.
REFORM(1, 3)		-8.	5.	7.	30.	37.	44.	61.	50.	175.	0.
REFORM(1, 4)		34.	46.	54.	77.	101.	153.	97.	391.	236.	0.
TOTAL IN CLASS		-551.	-1081.	-1652.	-2649.	-4122.	-5514.	-8333.	-15621.	-19816.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-131.	-172.	-294.	-506.	-807.	-1302.	-1849.	-3132.	-3735.	0.
TOTAL IN CLASS		-131.	-172.	-294.	-506.	-807.	-1302.	-1849.	-3132.	-3735.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		7.	35.	59.	128.	321.	403.	726.	921.	614.	0.
REFORM(3, 2)		3.	13.	18.	33.	75.	89.	152.	189.	126.	0.
REFORM(3, 3)		9.	36.	49.	90.	206.	245.	419.	522.	348.	0.
REFORM(3, 4)		0.	0.	15.	17.	103.	63.	158.	0.	0.	0.
REFORM(3, 5)		-1.	-2.	-3.	-5.	-12.	-15.	-25.	-31.	-21.	0.
TOTAL IN CLASS		19.	82.	138.	262.	693.	784.	1430.	1601.	1067.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		-46.	-64.	-77.	-101.	-100.	-111.	-110.	0.	-128.	0.
REFORM(4, 2)		0.	0.	0.	1.	1.	0.	-5.	0.	0.	0.
REFORM(4, 3)		-8.	-8.	-12.	-13.	-15.	-20.	-19.	-49.	0.	0.
REFORM(4, 4)		-1.	-2.	-3.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)		84.	89.	180.	219.	294.	374.	198.	357.	500.	0.
REFORM(4, 6)		68.	128.	206.	325.	530.	766.	1113.	1689.	2146.	0.
REFORM(4, 7)		47.	69.	110.	174.	284.	410.	596.	904.	1148.	0.
REFORM(4, 8)		18.	21.	27.	28.	76.	225.	328.	109.	4795.	0.
TOTAL IN CLASS		164.	233.	432.	633.	1070.	1643.	2100.	3010.	8462.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		-1.	0.	-1.	-17.	-68.	-110.	-140.	-520.	-452.	0.
REFORM(5, 2)		-11.	-16.	-27.	-29.	-28.	-15.	-16.	0.	0.	0.
REFORM(5, 3)		9.	3.	17.	34.	91.	135.	222.	750.	648.	0.
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)		-4.	-6.	-9.	-10.	-12.	-11.	-11.	-16.	-16.	0.
TOTAL IN CLASS		-7.	-19.	-19.	-21.	-17.	-1.	54.	214.	180.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 16.6 (continued)
SALESMEN, AGED 40-64

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	382.	561.	1182.	2261.	4116.	7043.	10668.	18097.	22044.	0.		
REFORM(6, 2)	36.	39.	39.	44.	46.	68.	34.	81.	77.	0.		
TOTAL IN CLASS	417.	600.	1222.	2305.	4161.	7111.	10702.	18178.	22121.	0.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	1.	3.	13.	19.	50.	33.	69.	0.	0.	0.		
REFORM(7, 3)	1.	1.	2.	2.	2.	3.	2.	1.	0.	0.		
REFORM(7, 4)	5.	4.	4.	3.	3.	4.	7.	0.	5.	0.		
REFORM(7, 5)	-47.	-123.	-167.	-122.	73.	-23.	275.	0.	0.	0.		
REFORM(7, 6)	10.	16.	18.	31.	41.	48.	45.	105.	157.	0.		
TOTAL IN CLASS	-29.	-98.	-130.	-67.	169.	64.	398.	106.	163.	0.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES												
CURRENT TOTAL	-118.	-454.	-303.	-43.	1147.	2784.	4503.	4355.	8441.	-0.		
NEW TOTAL	3103.	4692.	7085.	11312.	18239.	26940.	41525.	78395.	89073.	0.		
PERCENT CHANGE	2985.	4238.	6782.	11269.	19386.	29724.	46028.	82750.	97515.	0.		
	-3.8	-9.7	-4.3	-.4	6.3	10.3	10.8	5.6	9.5	-0.		

SALESMEN, AGED 40-64

TABLE 16.7

SUMMARY OF RECORDS PROCESSED IN S/O/S CLASS 16

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	INCOME TAX PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	23	1291	-1114.5	587.0	2.5	-52.2	44.1	1.6
2	50	3191	-242.5	4737.4	60.7	-6.3	129.2	75.1
3	62	3938	1810.1	9733.6	326.5	269.5	393.1	338.8
4	70	4288	5263.0	15027.0	823.5	692.2	868.3	737.6
5	69	4220	7463.2	18835.2	1199.8	1139.1	1233.1	1155.7
6	60	3966	10159.2	21715.6	1741.7	1704.8	1777.5	1713.8
7	87	4753	18305.8	32754.3	3442.6	3391.8	3560.9	3455.1
8	68	2984	16570.4	26493.6	3418.7	3310.1	3553.9	3370.2
9	35	1365	9306.0	14976.1	1988.6	2089.4	2215.8	2173.7
10	89	1564	12825.7	20659.2	2886.9	3109.2	3213.7	3179.2
11	81	1215	13697.7	20411.1	3414.6	3594.9	3770.5	3683.2
12	40	725	10848.5	15818.8	3033.2	2929.5	3401.5	3118.7
13	43	386	7647.3	11197.8	2439.9	2529.7	2734.9	2647.6
14	52	200	5578.3	8204.5	2003.4	2173.8	2262.3	2273.8
15	35	95	3809.3	5745.7	1519.4	1752.6	1732.7	1851.2
16	14	32	1743.6	2628.0	758.6	917.8	862.1	954.7
17	14	17	1321.0	1964.8	625.1	752.8	705.9	784.3
18	1	1	130.7	185.8	71.0	80.5	78.4	82.8
19	1	1	144.7	218.4	81.2	96.1	89.1	97.6
20	0	0	.0	.0	.0	.0	.0	.0
TOTAL	894	34232	125267.5	231893.8	29837.9	30475.3	32627.0	31694.9

BUSINESS PROPRIETORS,
AGED 40-64

TABLE 17.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 17 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAX OFF ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					NUMBER THAN ADDED TO TAX ROLL		
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50
1	111	278	9489	0	0	0	0	0	0	0
2	414	224	13931	60	418	1400	412	1210	1351	2981
3	300	613	14605	3943	1084	322	227	526	4320	3693
4	283	1958	8048	585	1814	2008	342	2617	4026	1595
5	45	901	2023	297	387	1333	2249	3148	3418	2995
6	0	0	459	176	3	364	1109	2738	1038	3234
7	1	0	60	76	44	539	3542	3090	3528	1951
8	0	0	8	0	240	502	1539	2540	972	1951
9	0	0	20	145	1	372	1088	1282	380	353
10	0	0	5	0	1	7	1467	1934	660	482
11	0	0	2	21	0	7	2178	1882	360	287
12	0	0	2	0	0	59	741	395	240	85
13	0	0	3	0	0	31	740	89	119	100
14	0	0	0	0	0	0	199	358	73	42
15	0	0	0	0	0	0	9	164	22	18
16	0	0	0	0	0	0	0	24	68	3
17	0	0	0	0	0	0	4	23	10	5
18	0	0	0	0	0	0	0	0	1	1
19	0	0	0	0	0	0	2	5	4	3
20	0	0	0	0	0	0	0	1	1	1
TOTAL	1154	3974	48655	5303	3992	6964	15848	22026	20591	18655
										6690
										25

BUSINESS PROPRIETORS,
AGED 40-64

TABLE 17.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/o/s CLASS 17

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE INCOME CURRENT	PERSONAL TAX PAID PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	AVERAGE TAX RATES ALL DIRECT TAXES OVER COMP. BASE CURRENT	PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	9878	0.	0.	0.	0.	0.	.000	.000	.0
2	23684	1571.	1543.	16.	-3.	41.	.016	.010	88.3
3	32529	2708.	2683.	44.	35.	69.	.022	.016	88.3
4	23404	3711.	3694.	89.	84.	107.	.027	.024	88.6
5	17499	4739.	4729.	199.	228.	216.	.050	.042	87.8
6	9864	5752.	5738.	320.	390.	344.	.060	.056	86.6
7	13519	7203.	7182.	582.	679.	614.	.085	.081	86.8
8	6783	9262.	9234.	964.	1088.	1019.	.110	.104	85.2
9	3741	11101.	11064.	1293.	1451.	1376.	.124	.117	83.7
10	4557	13887.	13822.	1702.	2061.	1920.	.138	.123	79.4
11	4754	17925.	17814.	2604.	3046.	2925.	.163	.146	78.7
12	1527	23682.	23479.	3997.	4628.	4480.	.189	.170	77.1
13	1086	29645.	29351.	5533.	6319.	6193.	.209	.189	76.5
14	672	41371.	40997.	8912.	10625.	10072.	.243	.217	73.4
15	219	60341.	59368.	14296.	17640.	16357.	.271	.241	73.2
16	98	89869.	88453.	23377.	30484.	26901.	.299	.264	70.4
17	42	127258.	125789.	39318.	48399.	44007.	.354	.313	71.4
18	2	175386.	175386.	47595.	67700.	53158.	.391	.271	66.5
19	16	234451.	226344.	68949.	92474.	82170.	.429	.305	68.4
20	3	337478.	309730.	93950.	120494.	124200.	.439	.303	71.2
ALL	153877	5385.	5349.	498.	573.	562.	.113	.093	83.2
								.107	

TABLE 17.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 17
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	153664.	-7455.	0.	0.	0.
REFORM(1, 2)	100335.	-7415.	0.	0.	0.
REFORM(1, 3)	30112.	-1541.	0.	0.	0.
REFORM(1, 4)	41390.	805.	0.	0.	0.
TOTAL IN CLASS	325501.	-15607.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-3136.
TOTAL IN CLASS	0.	0.	0.	0.	-3136.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	8718.	-2049.	0.	922.	0.
REFORM(3, 2)	910.	-285.	938.	469.	0.
REFORM(3, 3)	2592.	484.	0.	0.	0.
REFORM(3, 4)	59.	26.	0.	0.	0.
REFORM(3, 5)	-156.	-29.	0.	0.	0.
TOTAL IN CLASS	12123.	-1854.	938.	1391.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-463.	0.
REFORM(4, 2)	21791.	4255.	0.	0.	0.
REFORM(4, 3)	-7413.	-1223.	0.	0.	0.
REFORM(4, 4)	-1041.	-140.	0.	0.	0.
REFORM(4, 5)	15745.	3292.	0.	0.	0.
REFORM(4, 6)	10194.	2532.	0.	0.	0.
REFORM(4, 7)	5455.	1355.	0.	0.	0.
REFORM(4, 8)	7919.	1736.	0.	0.	0.
TOTAL IN CLASS	52650.	11806.	0.	-463.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-154.	-60.	0.	0.	0.

TABLE 17.3 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	PERSONAL BASE	INCOME	TAX	CORPORATE BASE	INCOME	TAX	GIFT TAX
REFORM(5, 2)	-2173.		-395.	0.		0.	0.
REFORM(5, 3)	24640.		4084.	0.		0.	0.
REFORM(5, 4)	0.		0.	0.		0.	0.
REFORM(5, 5)	-985.		-162.	0.		0.	0.
TOTAL IN CLASS	21328.		3467.	0.		0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE							
REFORM(6, 1)	46597.		13077.	0.		0.	-2566.
REFORM(6, 2)	15090.		1747.	0.		0.	0.
TOTAL IN CLASS	61687.		14825.	0.		0.	-2566.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES							
REFORM(7, 1)	0.		0.	0.		0.	0.
REFORM(7, 2)	361.		79.	0.		0.	0.
REFORM(7, 3)	984.		82.	0.		0.	0.
REFORM(7, 4)	5245.		547.	0.		0.	0.
REFORM(7, 5)	5415.		-1714.	0.		0.	0.
REFORM(7, 6)	11733.		39.	0.		0.	0.
TOTAL IN CLASS	23738.		-965.	0.		0.	0.
UNDISTRIBUTED AMOUNTS	0.		-1.	0.		0.	0.
TOTAL CHANGES	497028.		11671.	938.		928.	-5701.
CURRENT TOTAL	292581.		76568.	10222.		4189.	5701.
NEW TOTAL	789609.		88239.	11160.		5117.	0.
PERCENT CHANGE	169.9		15.2	9.2		22.2	-100.0

TABLE 17.4

BUSINESS PROPRIETORS,
AGED 40-64PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 17
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-16.	-2.	-6.	-39.	-66.	-276.	-342.	-291.	-466.
REFORM(1, 2)	-0.	-16.	-153.	-268.	-410.	-288.	-718.	-642.	-485.	-886.
REFORM(1, 3)	0.	-16.	-68.	-329.	-314.	-269.	-279.	-149.	-49.	-69.
REFORM(1, 4)	0.	0.	-2.	2.	24.	50.	114.	109.	64.	104.
TOTAL IN CLASS	-2.	-49.	-225.	-601.	-738.	-573.	-1160.	-1023.	-761.	-1316.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-376.	-566.	-642.	-300.	-107.	-39.	-49.	-27.	-18.	-31.
REFORM(3, 2)	-34.	-53.	-62.	-29.	-12.	-8.	-13.	-9.	-6.	-12.
REFORM(3, 3)	0.	8.	14.	6.	8.	12.	26.	20.	15.	34.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-0.	-0.	-1.	-2.	-1.	-1.	-2.
TOTAL IN CLASS	-410.	-611.	-691.	-324.	-111.	-35.	-38.	-16.	-10.	-11.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	65.	200.	254.	363.	290.	530.	365.	240.	381.
REFORM(4, 3)	0.	-32.	-70.	-87.	-122.	-92.	-174.	-117.	-65.	-98.
REFORM(4, 4)	0.	-3.	-8.	-4.	-9.	-16.	-20.	-6.	-11.	-9.
REFORM(4, 5)	0.	51.	152.	140.	219.	218.	352.	269.	224.	306.
REFORM(4, 6)	0.	7.	22.	43.	109.	118.	267.	211.	159.	255.
REFORM(4, 7)	0.	4.	12.	23.	58.	63.	143.	113.	85.	136.
REFORM(4, 8)	0.	19.	46.	53.	88.	93.	207.	129.	101.	165.
TOTAL IN CLASS	0.	111.	353.	422.	705.	675.	1306.	964.	735.	1137.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-0.	-2.	-1.	-1.	-2.
REFORM(5, 2)	0.	-6.	-14.	-30.	-37.	-33.	-64.	-38.	-26.	-34.

TABLE 17.4 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	60.	163.	203.	310.	255.	550.	388.	257.	389.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-5.	-9.	-13.	-15.	-13.	-27.	-15.	-10.	-13.
TOTAL IN CLASS	0.	49.	140.	160.	258.	209.	457.	333.	220.	340.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	57.	171.	157.	245.	247.	445.	458.	423.	1431.
REFORM(6, 2)	0.	1.	24.	139.	238.	246.	356.	196.	97.	145.
TOTAL IN CLASS	0.	58.	195.	296.	484.	493.	800.	654.	520.	1576.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	2.	1.	2.	4.	6.	3.	3.	4.
REFORM(7, 3)	0.	8.	12.	9.	11.	8.	11.	5.	3.	4.
REFORM(7, 4)	0.	54.	85.	75.	82.	55.	74.	35.	19.	22.
REFORM(7, 5)	0.	-53.	-144.	-98.	-130.	-144.	-173.	-130.	-153.	-146.
REFORM(7, 6)	0.	-6.	-33.	-59.	-55.	-1.	20.	18.	15.	27.
TOTAL IN CLASS	0.	3.	-77.	-71.	-89.	-78.	-63.	-69.	-112.	-89.
UNDISTRIBUTED AMOUNTS	0.	0.	-0.	-1.	0.	-0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-412.	-438.	-305.	-119.	507.	691.	1302.	843.	591.	1637.
CURRENT TOTAL	2.	372.	1428.	2090.	3483.	3153.	7874.	6539.	4837.	7755.
NEW TOTAL	-410.	-66.	1123.	1971.	3991.	3844.	9176.	7382.	5428.	9392.
PERCENT CHANGE	-26734.4	-117.9	-21.3	-5.7	14.6	21.9	16.5	12.9	12.2	21.1

TABLE 17.4 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES										18	19	20
	11	12	13	14	15	16	17						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)	-1028.	-801.	-1035.	-1185.	-668.	-497.	-368.	-20.	-265.	-81.			
REFORM(1, 2)	-1526.	-654.	-607.	-492.	-166.	-68.	-27.	-1.	-8.	-1.			
REFORM(1, 3)	-42.	3.	9.	13.	9.	6.	2.	0.	1.	0.			
REFORM(1, 4)	124.	68.	62.	49.	20.	8.	6.	0.	1.	0.			
TOTAL IN CLASS	-2473.	-1383.	-1571.	-1615.	-806.	-553.	-387.	-21.	-270.	-82.			
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)	-40.	-7.	6.	22.	31.	27.	15.	0.	32.	21.			
REFORM(3, 2)	-20.	-10.	-8.	-5.	-3.	-1.	-0.	0.	-0.	0.			
REFORM(3, 3)	66.	44.	50.	45.	42.	30.	14.	0.	30.	19.			
REFORM(3, 4)	0.	0.	0.	0.	2.	10.	1.	0.	11.	1.			
REFORM(3, 5)	-4.	-3.	-3.	-3.	-3.	-2.	-1.	0.	-2.	-1.			
TOTAL IN CLASS	2.	24.	45.	60.	70.	64.	29.	0.	72.	40.			
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(4, 2)	572.	258.	240.	228.	105.	72.	55.	3.	29.	5.			
REFORM(4, 3)	-150.	-56.	-55.	-46.	-26.	-13.	-7.	-0.	-8.	-4.			
REFORM(4, 4)	-10.	-8.	-15.	-7.	-11.	-5.	0.	0.	0.	0.			
REFORM(4, 5)	472.	277.	269.	198.	81.	40.	15.	1.	6.	1.			
REFORM(4, 6)	407.	209.	218.	209.	114.	81.	53.	4.	39.	8.			
REFORM(4, 7)	218.	112.	117.	112.	61.	43.	28.	2.	21.	4.			
REFORM(4, 8)	208.	146.	161.	127.	93.	53.	19.	6.	19.	1.			
TOTAL IN CLASS	1716.	937.	935.	820.	418.	271.	163.	16.	105.	15.			
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)	-1.	-1.	-7.	-8.	-11.	-12.	-6.	-1.	-4.	-1.			
REFORM(5, 2)	-42.	-22.	-21.	-19.	-7.	-2.	-1.	-0.	-0.	-0.			
REFORM(5, 3)	574.	266.	254.	225.	96.	56.	24.	1.	10.	2.			
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(5, 5)	-16.	-8.	-7.	-6.	-2.	-1.	-1.	-0.	-0.	-0.			
TOTAL IN CLASS	515.	235.	219.	192.	76.	40.	16.	1.	5.	1.			
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													

TABLE 17.4 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	2329.	1196.	1275.	1720.	950.	839.	557.	42.	432.	103.
REFORM(6, 2)	153.	56.	45.	33.	11.	4.	3.	0.	1.	0.
TOTAL IN CLASS	2482.	1253.	1319.	1753.	962.	842.	560.	42.	433.	103.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	6.	4.	15.	6.	8.	7.	1.	0.	4.	0.
REFORM(7, 3)	5.	2.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	25.	8.	6.	4.	1.	0.	0.	0.	0.	0.
REFORM(7, 5)	-220.	-141.	-138.	-85.	-4.	19.	-2.	2.	27.	1.
REFORM(7, 6)	39.	22.	21.	16.	7.	4.	2.	0.	1.	0.
TOTAL IN CLASS	-145.	-104.	-94.	-58.	12.	31.	0.	3.	32.	2.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	2098.	963.	853.	1152.	732.	696.	381.	40.	376.	80.
CURRENT TOTAL	12381.	6104.	6009.	5989.	3131.	2291.	1651.	95.	1103.	282.
NEW TOTAL	14479.	7066.	6862.	7140.	3863.	2987.	2033.	135.	1480.	361.
PERCENT CHANGE	16.9	15.8	14.2	19.2	23.4	30.4	23.1	42.2	34.1	28.3

TABLE 17.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 17
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-16.	-2.	-6.	-39.	-66.	-276.	-342.	-291.	-466.
REFORM(1, 2)	-0.	-16.	-153.	-268.	-410.	-288.	-718.	-642.	-485.	-886.
REFORM(1, 3)	0.	-16.	-68.	-329.	-314.	-269.	-279.	-149.	-69.	-69.
REFORM(1, 4)	0.	0.	-2.	2.	24.	50.	114.	109.	64.	104.
TOTAL IN CLASS	-2.	-49.	-225.	-601.	-738.	-573.	-1160.	-1023.	-761.	-1316.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-23.	-44.	-112.	-68.	-86.	-75.	-119.	-125.	-114.	-425.
TOTAL IN CLASS	-23.	-44.	-112.	-68.	-86.	-75.	-119.	-125.	-114.	-425.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-306.	-454.	-507.	-236.	-76.	-15.	-4.	5.	5.	18.
REFORM(3, 2)	1.	5.	7.	3.	3.	5.	10.	8.	6.	13.
REFORM(3, 3)	0.	8.	14.	6.	8.	12.	26.	20.	15.	34.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-0.	-0.	-1.	-2.	-1.	-1.	-2.
TOTAL IN CLASS	-305.	-441.	-487.	-228.	-64.	1.	31.	32.	24.	63.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-4.	-10.	-14.	-29.	-13.	-43.	-40.	-28.	-49.
REFORM(4, 2)	0.	65.	200.	254.	363.	290.	530.	365.	240.	381.
REFORM(4, 3)	0.	-32.	-70.	-87.	-122.	-92.	-174.	-117.	-65.	-98.
REFORM(4, 4)	0.	0.	-8.	-4.	-9.	-16.	-20.	-6.	-11.	-9.
REFORM(4, 5)	0.	51.	152.	140.	219.	218.	352.	269.	224.	306.
REFORM(4, 6)	0.	7.	22.	43.	109.	118.	267.	211.	159.	255.
REFORM(4, 7)	0.	4.	12.	23.	58.	63.	143.	113.	85.	136.
REFORM(4, 8)	0.	19.	46.	53.	88.	93.	207.	129.	101.	165.
TOTAL IN CLASS	-2.	107.	343.	408.	675.	662.	1263.	925.	707.	1088.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-0.	-2.	-1.	-1.	-2.
REFORM(5, 2)	0.	-6.	-14.	-30.	-37.	-33.	-64.	-38.	-26.	-34.

TABLE 17.5 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	60.	163.	203.	310.	255.	550.	388.	257.	389.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-5.	-9.	-13.	-15.	-13.	-27.	-15.	-10.	-13.
TOTAL IN CLASS	0.	49.	140.	160.	258.	209.	457.	333.	220.	340.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-19.	21.	79.	102.	175.	185.	347.	356.	330.	1083.
REFORM(6, 2)	0.	1.	24.	139.	238.	246.	356.	196.	97.	145.
TOTAL IN CLASS	-19.	21.	103.	241.	414.	431.	703.	552.	427.	1229.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	1.	2.	1.	2.	4.	6.	3.	3.	4.
REFORM(7, 3)	0.	8.	12.	9.	11.	8.	11.	5.	3.	4.
REFORM(7, 4)	0.	54.	85.	75.	82.	55.	74.	35.	19.	22.
REFORM(7, 5)	0.	-53.	-144.	-98.	-130.	-144.	-173.	-130.	-153.	-146.
REFORM(7, 6)	0.	-6.	-33.	-59.	-55.	-1.	20.	18.	15.	27.
TOTAL IN CLASS	0.	3.	-77.	-71.	-89.	-78.	-63.	-69.	-112.	-89.
UNDISTRIBUTED AMOUNTS	0.	0.	-0.	-1.	0.	-0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-350.	-353.	-315.	-160.	370.	578.	1112.	625.	390.	890.
CURRENT TOTAL	362.	965.	2244.	2502.	3780.	3398.	8297.	6913.	5148.	8751.
NEW TOTAL	11.	612.	1929.	2342.	4149.	3976.	9409.	7537.	5538.	9641.
PERCENT CHANGE	-96.9	-36.6	-14.0	-6.4	9.8	17.0	13.4	9.0	7.6	10.2

TABLE 17.5 (continued)

REFORM	INCOME CLASSES				15	16	17	18	19	20
	11	12	13	14						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1028.	-801.	-1035.	-1185.	-668.	-497.	-368.	-20.	-265.	-81.
REFORM(1, 2)	-1526.	-654.	-607.	-492.	-166.	-68.	-27.	-1.	-8.	-1.
REFORM(1, 3)	-42.	3.	9.	13.	9.	6.	2.	0.	1.	0.
REFORM(1, 4)	124.	68.	62.	49.	20.	8.	6.	0.	1.	0.
TOTAL IN CLASS	-2473.	-1383.	-1571.	-1615.	-806.	-553.	-387.	-21.	-270.	-82.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-619.	-278.	-262.	-325.	-160.	-133.	-83.	-6.	-63.	-16.
TOTAL IN CLASS	-619.	-278.	-262.	-325.	-160.	-133.	-83.	-6.	-63.	-16.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	48.	44.	59.	63.	66.	50.	25.	0.	53.	34.
REFORM(3, 2)	24.	16.	18.	16.	15.	11.	5.	0.	11.	7.
REFORM(3, 3)	66.	44.	50.	45.	42.	30.	14.	0.	30.	19.
REFORM(3, 4)	0.	0.	0.	0.	2.	10.	1.	0.	11.	1.
REFORM(3, 5)	-4.	-3.	-3.	-3.	-3.	-2.	-1.	0.	-2.	-1.
TOTAL IN CLASS	134.	101.	124.	122.	123.	99.	44.	0.	104.	60.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-85.	-40.	-40.	-36.	-16.	-8.	-4.	-0.	-2.	-0.
REFORM(4, 2)	572.	258.	240.	228.	105.	72.	55.	3.	29.	5.
REFORM(4, 3)	-150.	-56.	-55.	-46.	-26.	-13.	-7.	-0.	-8.	-4.
REFORM(4, 4)	-10.	-8.	-15.	-7.	-11.	-5.	0.	0.	0.	0.
REFORM(4, 5)	472.	277.	269.	198.	81.	40.	15.	1.	6.	1.
REFORM(4, 6)	407.	209.	218.	209.	114.	81.	53.	4.	39.	8.
REFORM(4, 7)	218.	112.	117.	112.	61.	43.	28.	2.	21.	4.
REFORM(4, 8)	208.	146.	161.	127.	93.	53.	19.	6.	19.	1.
TOTAL IN CLASS	1631.	897.	894.	784.	403.	264.	159.	15.	104.	15.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-1.	-1.	-7.	-8.	-11.	-12.	-6.	-1.	-4.	-1.
REFORM(5, 2)	-42.	-22.	-21.	-19.	-7.	-2.	-1.	-0.	-0.	-0.
REFORM(5, 3)	574.	266.	254.	225.	96.	56.	24.	1.	10.	2.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-16.	-8.	-7.	-6.	-2.	-1.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	515.	235.	219.	192.	76.	40.	16.	1.	5.	1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 17.5 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	1822.	969.	1060.	1454.	819.	730.	489.	37.	381.	91.				
REFORM(6, 2)	153.	56.	45.	33.	11.	4.	3.	0.	1.	0.				
TOTAL IN CLASS	1975.	1026.	1105.	1487.	830.	734.	492.	37.	381.	91.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	6.	4.	15.	6.	8.	7.	1.	0.	4.	0.				
REFORM(7, 3)	5.	2.	2.	1.	0.	0.	0.	0.	0.	0.				
REFORM(7, 4)	25.	8.	6.	4.	1.	0.	0.	0.	0.	0.				
REFORM(7, 5)	-220.	-141.	-138.	-85.	-4.	19.	-2.	2.	27.	1.				
REFORM(7, 6)	39.	22.	21.	16.	7.	4.	2.	0.	1.	0.				
TOTAL IN CLASS	-145.	-104.	-94.	-58.	12.	31.	0.	3.	32.	2.				
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	1019.	495.	415.	588.	478.	482.	242.	29.	293.	72.				
CURRENT TOTAL	13904.	6840.	6726.	6768.	3582.	2636.	1848.	106.	1315.	373.				
NEW TOTAL	14923.	7335.	7141.	7356.	4061.	3119.	2090.	135.	1608.	445.				
PERCENT CHANGE	7.3	7.2	6.2	8.7	15.4	18.3	13.1	27.2	22.3	19.3				

TABLE 17.6

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 17 -- CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-1.	-0.	-0.	-2.	-7.	-20.	-50.	-78.	-102.
REFORM(1, 2)	-0.	-1.	-5.	-11.	-23.	-29.	-53.	-95.	-130.	-194.
REFORM(1, 3)	0.	-1.	-2.	-14.	-18.	-27.	-21.	-22.	-13.	-15.
REFORM(1, 4)	0.	0.	-0.	0.	1.	3.	8.	16.	17.	23.
TOTAL IN CLASS	-0.	-2.	-7.	-26.	-42.	-58.	-86.	-151.	-203.	-289.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-2.	-2.	-3.	-3.	-5.	-8.	-9.	-18.	-31.	-93.
TOTAL IN CLASS	-2.	-2.	-3.	-3.	-5.	-8.	-9.	-18.	-31.	-93.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-31.	-19.	-16.	-10.	-4.	-2.	-0.	1.	1.	4.
REFORM(3, 2)	0.	0.	0.	0.	0.	0.	1.	1.	1.	3.
REFORM(3, 3)	0.	0.	0.	0.	0.	1.	2.	3.	4.	8.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-31.	-19.	-15.	-10.	-4.	0.	2.	5.	6.	14.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-0.	-1.	-2.	-1.	-3.	-6.	-8.	-11.
REFORM(4, 2)	0.	3.	6.	11.	21.	29.	39.	54.	64.	84.
REFORM(4, 3)	0.	-1.	-2.	-4.	-7.	-9.	-13.	-17.	-21.	-21.
REFORM(4, 4)	0.	-0.	-0.	-0.	-0.	-2.	-1.	-1.	-3.	-2.
REFORM(4, 5)	0.	2.	5.	6.	13.	22.	26.	40.	60.	67.
REFORM(4, 6)	0.	0.	1.	2.	6.	12.	20.	31.	43.	56.
REFORM(4, 7)	0.	0.	0.	1.	3.	6.	11.	17.	23.	30.
REFORM(4, 8)	0.	1.	1.	2.	5.	9.	15.	19.	27.	36.
TOTAL IN CLASS	-0.	5.	11.	17.	39.	67.	93.	136.	189.	239.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-3.	-5.	-6.	-7.	-7.
REFORM(5, 3)	0.	3.	5.	9.	18.	26.	41.	57.	69.	85.

TABLE 17.6 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-1.	-2.	-2.	-3.	-3.
TOTAL IN CLASS	0.	2.	4.	7.	15.	21.	34.	49.	59.	75.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-2.	1.	2.	4.	10.	19.	26.	52.	88.	238.
REFORM(6, 2)	0.	0.	1.	6.	14.	25.	26.	29.	26.	32.
TOTAL IN CLASS	-2.	1.	3.	10.	24.	44.	52.	81.	114.	270.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	1.	1.
REFORM(7, 3)	0.	0.	0.	0.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	2.	3.	3.	5.	6.	6.	5.	5.	5.
REFORM(7, 5)	0.	-2.	-4.	-4.	-7.	-15.	-13.	-19.	-41.	-32.
REFORM(7, 6)	0.	-0.	-1.	-3.	-3.	-0.	1.	3.	4.	6.
TOTAL IN CLASS	0.	0.	-2.	-3.	-5.	-8.	-5.	-10.	-30.	-20.
UNDISTRIBUTED AMOUNTS	0.	0.	-0.	-0.	0.	-0.	0.	-0.	-0.	-0.
TOTAL CHANGES	-35.	-15.	-10.	-7.	21.	59.	82.	92.	104.	195.
CURRENT TOTAL	37.	41.	69.	107.	216.	344.	614.	1019.	1376.	1920.
NEW TOTAL	1.	26.	59.	100.	237.	403.	696.	1111.	1480.	2116.
PERCENT CHANGE	-96.9	-36.6	-14.0	-6.4	9.8	17.0	13.4	9.0	7.6	10.2

TABLE 17.6 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES														
REFORM(1, 1)	-216.	-524.	-953.	-1764.	-3052.	-5076.	-8753.	-10221.	-16555.	-27024.				
REFORM(1, 2)	-321.	-428.	-559.	-732.	-757.	-697.	-645.	-476.	-474.	-380.				
REFORM(1, 3)	-9.	2.	8.	19.	40.	57.	51.	59.	56.	17.				
REFORM(1, 4)	26.	45.	57.	73.	90.	78.	133.	0.	90.	130.				
TOTAL IN CLASS	-520.	-906.	-1446.	-2403.	-3679.	-5638.	-9213.	-10638.	-16882.	-27257.				
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT														
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 4)	-130.	-182.	-242.	-484.	-732.	-1353.	-1972.	-3060.	-3925.	-5181.				
TOTAL IN CLASS	-130.	-182.	-242.	-484.	-732.	-1353.	-1972.	-3060.	-3925.	-5181.				
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME														
REFORM(3, 1)	10.	29.	54.	94.	301.	509.	588.	0.	3333.	11484.				
REFORM(3, 2)	5.	11.	17.	24.	70.	111.	122.	0.	681.	2332.				
REFORM(3, 3)	14.	29.	46.	67.	193.	305.	336.	0.	1882.	6444.				
REFORM(3, 4)	0.	0.	0.	0.	11.	102.	20.	0.	708.	283.				
REFORM(3, 5)	-1.	-2.	-3.	-4.	-12.	-18.	-20.	0.	-113.	-387.				
TOTAL IN CLASS	28.	66.	115.	182.	564.	1009.	1046.	0.	6492.	20157.				
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME														
REFORM(4, 1)	-18.	-26.	-37.	-53.	-71.	-77.	-102.	-98.	-96.	-71.				
REFORM(4, 2)	120.	169.	221.	339.	482.	733.	1310.	1613.	1785.	1675.				
REFORM(4, 3)	-32.	-37.	-51.	-68.	-120.	-131.	-177.	-29.	-517.	-1295.				
REFORM(4, 4)	-2.	-5.	-14.	-11.	-51.	-51.	0.	0.	0.	0.				
REFORM(4, 5)	99.	181.	248.	294.	372.	411.	365.	499.	391.	221.				
REFORM(4, 6)	86.	137.	201.	311.	523.	823.	1259.	1879.	2429.	2709.				
REFORM(4, 7)	46.	73.	107.	166.	280.	440.	674.	1006.	1300.	1450.				
REFORM(4, 8)	44.	96.	148.	189.	426.	545.	458.	2868.	1181.	317.				
TOTAL IN CLASS	343.	587.	823.	1167.	1839.	2694.	3785.	7738.	6473.	5006.				
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME														
REFORM(5, 1)	-0.	-0.	-7.	-12.	-52.	-123.	-153.	-264.	-274.	-285.				
REFORM(5, 2)	-9.	-15.	-19.	-28.	-30.	-25.	-19.	-1.	-6.	-21.				
REFORM(5, 3)	121.	175.	234.	335.	439.	572.	576.	749.	617.	707.				
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(5, 5)	-3.	-5.	-7.	-10.	-11.	-14.	-12.	-9.	-9.	-14.				
TOTAL IN CLASS	108.	154.	201.	286.	345.	411.	391.	475.	329.	387.				
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE														

TABLE 17.6 (continued)

BUSINESS PROPRIETORS,
AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	383.	635.	976.	2164.	3741.	7450.	11653.	18486.	23787.	30205.
REFORM(6, 2)	32.	37.	41.	49.	51.	38.	65.	13.	40.	27.
TOTAL IN CLASS	415.	672.	1017.	2213.	3792.	7488.	11718.	18498.	23827.	30231.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	1.	3.	14.	10.	35.	72.	18.	193.	270.	105.
REFORM(7, 3)	1.	1.	1.	2.	2.	3.	2.	1.	1.	4.
REFORM(7, 4)	5.	5.	5.	6.	4.	5.	3.	11.	7.	0.
REFORM(7, 5)	-46.	-92.	-127.	-127.	-19.	193.	-57.	1198.	1684.	483.
REFORM(7, 6)	8.	15.	19.	24.	35.	41.	38.	26.	39.	35.
TOTAL IN CLASS	-30.	-68.	-87.	-86.	55.	313.	4.	1430.	2001.	627.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	214.	324.	382.	875.	2184.	4922.	5759.	14444.	18315.	23971.
CURRENT TOTAL	2925.	4480.	6193.	10072.	16357.	26901.	44007.	53158.	82170.	124200.
NEW TOTAL	3139.	4804.	6575.	10947.	18541.	31823.	49766.	67602.	100485.	148171.
PERCENT CHANGE	7.3	7.2	6.2	8.7	13.4	18.3	13.1	27.2	22.3	19.3

BUSINESS PROPRIETORS,
AGED 40-64

TABLE 17.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 17

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	82	9878	-22831.0	-2547.8	1.5	-410.3	361.5	12.7
2	158	23684	-6675.8	35099.7	371.7	-66.4	964.8	616.1
3	149	32529	4420.3	83316.0	1427.6	1123.0	2244.3	1939.5
4	109	23404	11620.7	82291.3	2090.1	1971.4	2501.8	2355.9
5	115	17499	21982.0	78435.3	3483.0	3990.5	3779.7	4178.6
6	84	9864	19462.7	53731.1	3153.3	3844.2	3397.9	3988.6
7	167	13519	43934.4	92328.8	7874.0	9176.4	8297.4	9451.9
8	132	6783	32973.5	60068.6	6539.3	7382.3	6912.8	7576.9
9	97	3741	23074.7	39763.0	4836.8	5427.8	5148.4	5566.3
10	106	4557	35284.6	60764.2	7754.7	9392.0	8750.7	9689.8
11	149	4754	50823.1	82135.7	12380.9	14479.1	13903.8	15007.7
12	56	1527	22113.1	34875.0	6103.6	7066.2	6840.4	7375.3
13	59	1086	19590.9	31038.2	6009.3	6862.2	6726.0	7181.3
14	74	672	17171.9	26874.7	5988.5	7140.3	6768.3	7391.8
15	50	219	8081.6	12764.8	3130.8	3863.1	3582.2	4076.2
16	25	98	5255.3	8546.1	2291.0	2987.4	2636.3	3126.2
17	21	42	3462.9	5202.8	1651.4	2032.8	1848.3	2094.4
18	2	2	186.8	320.2	95.2	135.4	106.3	135.4
19	13	16	2092.9	3624.6	1103.2	1479.6	1314.7	1609.3
20	3	3	556.5	977.4	281.9	361.5	372.6	444.7
TOTAL	1651	153877	292581.1	789609.7	76567.8	88238.6	86458.2	93818.7

INVESTORS AND OTHERS,
MALE, AGED 40-64

TABLE 18.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 18 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					MORE THAN		NUMBER ADDED TO TAX ROLL		
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	25/50		50	
1	40	395	4610	0	0	0	41	0	0	0		
2	25	70	2313	925	0	381	0	967	0	1070		
3	165	120	1722	745	20	0	0	0	80	1541		
4	90	70	318	360	465	80	355	5	172	3528		
5	0	80	281	60	0	105	0	21	130	4032		
6	0	20	40	45	45	180	40	85	0	2307		
7	0	5	141	40	20	60	315	176	769	1861		
8	0	0	0	41	0	40	165	65	156	1456		
9	0	0	1	20	0	20	81	71	145	616		
10	0	0	0	0	0	20	13	218	215	1110		
11	0	0	1	0	0	55	25	35	138	925		
12	0	0	0	0	0	1	0	1	66	467		
13	0	0	0	0	0	0	81	2	3	891		
14	0	0	0	0	2	0	3	1	11	386		
15	0	0	0	0	0	0	0	2	0	147		
16	0	0	0	0	0	0	0	0	0	282		
17	0	0	0	0	0	0	0	0	0	139		
18	0	0	0	0	0	0	0	0	0	86		
19	0	0	0	0	0	0	0	0	0	204		
20	0	0	0	0	0	0	0	1	0	56		
								1	0	42		
								1	0	47		
								1	0	11		
TOTAL	320	760	9427	2236	552	942	1119	1651	1885	10894	20098	5

TABLE 18.3

INVESTORS AND OTHERS,
MALE, AGED 40-64

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 18
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	TAX	CORPORATE INCOME TAX BASE	TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	47759.	-9197.	0.	0.	0.
REFORM(1, 2)	25065.	-3283.	0.	0.	0.
REFORM(1, 3)	5937.	-143.	0.	0.	0.
REFORM(1, 4)	5949.	298.	0.	0.	0.
TOTAL IN CLASS	84709.	-12325.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-5475.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	34278.	1321.	0.	4069.	0.
REFORM(3, 2)	4014.	-521.	4138.	2069.	0.
REFORM(3, 3)	11436.	4235.	0.	0.	0.
REFORM(3, 4)	1115.	495.	0.	0.	0.
REFORM(3, 5)	-686.	-254.	0.	0.	0.
TOTAL IN CLASS	50156.	5275.	4138.	6138.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-221.	0.
REFORM(4, 2)	90.	22.	0.	0.	0.
REFORM(4, 3)	-2151.	-466.	0.	0.	0.
REFORM(4, 4)	-161.	-9.	0.	0.	0.
REFORM(4, 5)	24862.	5274.	0.	0.	0.
REFORM(4, 6)	11802.	3726.	0.	0.	0.
REFORM(4, 7)	6316.	1994.	0.	0.	0.
REFORM(4, 8)	27554.	7533.	0.	0.	0.
TOTAL IN CLASS	68313.	18074.	0.	-221.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-863.	-335.	0.	0.	0.

TABLE 18.3 (continued)

REFORM	PERSONAL INCOME TAX		CORPORATE INCOME TAX		GIFT TAX
	BASE	TAX	BASE	TAX	
REFORM(5, 2)	-1914.	-400.	0.	0.	0.
REFORM(5, 3)	1664.	563.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-721.	-151.	0.	0.	0.
TOTAL IN CLASS	-1834.	-323.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	85751.	28485.	0.	0.	-4479.
REFORM(6, 2)	2230.	392.	0.	0.	0.
TOTAL IN CLASS	87981.	28877.	0.	0.	-4479.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	779.	275.	0.	0.	0.
REFORM(7, 3)	348.	43.	0.	0.	0.
REFORM(7, 4)	1462.	180.	0.	0.	0.
REFORM(7, 5)	11682.	-1501.	0.	0.	0.
REFORM(7, 6)	2522.	100.	0.	0.	0.
TOTAL IN CLASS	16793.	-904.	0.	0.	0.
UNDISTRIBUTED AMOUNTS					
	0.	-4.	0.	0.	0.
TOTAL CHANGES					
CURRENT TOTAL	306119.	38670.	4138.	5917.	-9954.
NEW TOTAL	175237.	46319.	45106.	18484.	9954.
PERCENT CHANGE	481356.	84990.	49244.	24401.	0.
	174.7	83.5	9.2	32.0	-100.0

INVESTORS AND OTHERS,
MALE, AGED 40-64

TABLE 18.4

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 18
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

		INCOME CLASSES									
REFORM		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-25.	-33.	-21.	-5.	-5.	-20.	-68.	-78.	-73.	-119.
REFORM(1, 2)		-3.	-2.	-18.	-38.	-67.	-115.	-186.	-151.	-101.	-225.
REFORM(1, 3)		-0.	-0.	-12.	-19.	-40.	-33.	-26.	-26.	-12.	-14.
REFORM(1, 4)		0.	0.	-0.	3.	1.	4.	21.	13.	10.	18.
TOTAL IN CLASS		-27.	-35.	-51.	-59.	-112.	-163.	-259.	-243.	-176.	-341.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-158.	-192.	-111.	-124.	-70.	-26.	-88.	-47.	-54.	-117.
REFORM(3, 2)		-15.	-19.	-12.	-15.	-14.	-6.	-24.	-15.	-19.	-41.
REFORM(3, 3)		0.	7.	4.	14.	23.	10.	48.	35.	49.	105.
REFORM(3, 4)		0.	0.	0.	0.	0.	0.	0.	0.	1.	2.
REFORM(3, 5)		0.	-0.	-0.	-1.	-1.	-1.	-3.	-2.	-3.	-6.
TOTAL IN CLASS		-173.	-205.	-119.	-126.	-63.	-23.	-67.	-29.	-26.	-58.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)		0.	-0.	0.	1.	2.	1.	2.	1.	-1.	1.
REFORM(4, 3)		0.	-6.	-6.	-15.	-26.	-24.	-42.	-33.	-26.	-25.
REFORM(4, 4)		0.	-1.	0.	0.	0.	-1.	-5.	0.	0.	0.
REFORM(4, 5)		0.	75.	110.	304.	392.	347.	663.	421.	245.	444.
REFORM(4, 6)		0.	11.	16.	43.	61.	62.	148.	116.	89.	194.
REFORM(4, 7)		0.	6.	8.	23.	32.	33.	79.	62.	47.	104.
REFORM(4, 8)		0.	50.	83.	219.	314.	224.	458.	435.	341.	464.
TOTAL IN CLASS		0.	135.	211.	577.	775.	643.	1303.	1002.	694.	1182.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		0.	0.	0.	-0.	-1.	-1.	-3.	-8.	-5.	-1.
REFORM(5, 2)		0.	-5.	-8.	-21.	-28.	-29.	-60.	-37.	-19.	-24.

TABLE 18.4 (continued)

INVESTORS AND OTHERS,
MALE, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	3.	6.	6.	23.	22.	10.	8.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-2.	-3.	-8.	-10.	-11.	-21.	-13.	-7.	-9.
TOTAL IN CLASS	0.	-6.	-11.	-27.	-33.	-36.	-61.	-35.	-21.	-26.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	84.	123.	342.	440.	394.	826.	600.	450.	1151.
REFORM(6, 2)	0.	0.	4.	9.	32.	27.	47.	28.	26.	29.
TOTAL IN CLASS	0.	84.	128.	351.	472.	421.	872.	628.	476.	1180.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	1.	1.	2.	9.	2.	3.	11.
REFORM(7, 3)	0.	4.	2.	6.	5.	3.	6.	3.	2.	2.
REFORM(7, 4)	0.	14.	14.	26.	22.	15.	21.	13.	8.	10.
REFORM(7, 5)	0.	-10.	-28.	-122.	-62.	-102.	-373.	-105.	-98.	-308.
REFORM(7, 6)	0.	0.	-2.	-10.	-15.	-1.	5.	4.	4.	7.
TOTAL IN CLASS	0.	8.	-13.	-98.	-49.	-84.	-332.	-83.	-81.	-277.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-4.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-200.	-20.	145.	614.	989.	759.	1456.	1241.	867.	1661.
CURRENT TOTAL	27.	36.	141.	240.	523.	721.	1841.	1656.	1203.	1692.
NEW TOTAL	-173.	16.	286.	854.	1512.	1480.	3296.	2897.	2070.	3353.
PERCENT CHANGE	-728.1	-55.0	103.4	255.4	189.3	105.2	79.1	74.9	72.1	98.2

TABLE 18.4 (continued)

INVESTORS AND OTHERS,
MALE, AGED 40-64

		INCOME CLASSES										
REFORM		11	12	13	14	15	16	17	18	19	20	
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES												
REFORM(1, 1)		-177.	-277.	-777.	-846.	-1411.	-739.	-1362.	-804.	-779.	-1576.	
REFORM(1, 2)		-316.	-335.	-583.	-351.	-432.	-133.	-143.	-52.	-23.	-11.	
REFORM(1, 3)		-13.	-7.	8.	7.	18.	8.	11.	5.	2.	2.	
REFORM(1, 4)		32.	30.	50.	40.	30.	13.	20.	7.	3.	3.	
TOTAL IN CLASS		-474.	-589.	-1302.	-1149.	-1795.	-851.	-1474.	-844.	-797.	-1583.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT												
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME												
REFORM(3, 1)		-123.	-95.	3.	147.	376.	200.	498.	312.	343.	646.	
REFORM(3, 2)		-56.	-72.	-100.	-49.	-44.	-10.	-8.	-1.	-0.	-0.	
REFORM(3, 3)		172.	287.	522.	395.	587.	241.	514.	300.	324.	596.	
REFORM(3, 4)		0.	24.	13.	24.	77.	50.	87.	51.	78.	88.	
REFORM(3, 5)		-10.	-17.	-31.	-24.	-35.	-14.	-31.	-18.	-19.	-36.	
TOTAL IN CLASS		-17.	127.	408.	493.	960.	467.	1061.	645.	725.	1294.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME												
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)		3.	1.	2.	2.	3.	0.	1.	1.	-0.	1.	
REFORM(4, 3)		-37.	-38.	-58.	-37.	-34.	-21.	-22.	-6.	-6.	-6.	
REFORM(4, 4)		0.	-1.	0.	0.	-1.	0.	0.	0.	0.	0.	
REFORM(4, 5)		363.	475.	533.	280.	293.	100.	128.	49.	30.	20.	
REFORM(4, 6)		191.	313.	431.	298.	443.	235.	383.	211.	186.	297.	
REFORM(4, 7)		102.	167.	231.	160.	237.	126.	205.	113.	100.	159.	
REFORM(4, 8)		523.	711.	850.	533.	791.	404.	586.	242.	139.	167.	
TOTAL IN CLASS		1147.	1628.	1989.	1236.	1731.	843.	1281.	609.	450.	637.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME												
REFORM(5, 1)		-11.	-5.	-21.	-40.	-50.	-32.	-62.	-38.	-29.	-27.	
REFORM(5, 2)		-28.	-35.	-54.	-24.	-23.	-4.	-2.	-0.	-0.	-0.	
REFORM(5, 3)		26.	24.	67.	58.	66.	40.	88.	52.	36.	29.	
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)		-10.	-12.	-17.	-9.	-10.	-3.	-4.	-2.	-1.	-1.	
TOTAL IN CLASS		-23.	-28.	-25.	-16.	-17.	1.	19.	13.	7.	1.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												

TABLE 18.4 (continued)

INVESTORS AND OTHERS,
MALE, AGED 40-64

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	1214.	2172.	2893.	2101.	3590.	1912.	3626.	2005.	1891.	2671.
REFORM(6, 2)	37.	33.	47.	30.	19.	8.	9.	4.	1.	1.
TOTAL IN CLASS	1250.	2205.	2940.	2132.	3609.	1920.	3635.	2008.	1892.	2673.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	5.	22.	24.	28.	33.	19.	33.	19.	30.	32.
REFORM(7, 3)	2.	2.	2.	1.	1.	1.	1.	0.	0.	0.
REFORM(7, 4)	9.	10.	9.	4.	3.	1.	1.	0.	0.	0.
REFORM(7, 5)	-178.	-283.	-387.	-113.	-38.	53.	141.	103.	192.	215.
REFORM(7, 6)	12.	14.	23.	17.	18.	6.	10.	3.	1.	1.
TOTAL IN CLASS	-149.	-235.	-329.	-63.	18.	80.	186.	126.	224.	248.
UNDISTRIBUTED AMOUNTS	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	0.
TOTAL CHANGES	1735.	3108.	3681.	2633.	4506.	2459.	4709.	2556.	2501.	3271.
CURRENT TOTAL	2231.	2932.	4831.	3760.	5709.	2997.	5281.	3068.	2838.	4591.
NEW TOTAL	3966.	6040.	8512.	6392.	10215.	5457.	9990.	5625.	5339.	7862.
PERCENT CHANGE	77.7	106.0	76.2	70.0	78.9	82.1	89.2	83.3	88.1	71.2

TABLE 18.5

INVESTORS AND OTHERS,
MALE, AGED 40-64

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 18
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-25.	-33.	-21.	-5.	-5.	-20.	-68.	-78.	-73.	-119.
REFORM(1, 2)	-3.	-2.	-18.	-38.	-67.	-115.	-186.	-151.	-101.	-225.
REFORM(1, 3)	-0.	-0.	-12.	-19.	-40.	-33.	-26.	-26.	-12.	-14.
REFORM(1, 4)	0.	0.	-0.	3.	1.	4.	21.	13.	10.	18.
TOTAL IN CLASS	-27.	-35.	-51.	-59.	-112.	-163.	-259.	-243.	-176.	-341.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-36.	-71.	-79.	-158.	-164.	-131.	-251.	-166.	-119.	-299.
TOTAL IN CLASS	-36.	-71.	-79.	-158.	-164.	-131.	-251.	-166.	-119.	-299.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-129.	-150.	-84.	-83.	-25.	-6.	-6.	10.	20.	42.
REFORM(3, 2)	0.	3.	2.	6.	9.	4.	18.	13.	18.	39.
REFORM(3, 3)	0.	7.	4.	14.	23.	10.	48.	35.	49.	105.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	1.	2.
REFORM(3, 5)	0.	-0.	-0.	-1.	-1.	-1.	-3.	-2.	-3.	-6.
TOTAL IN CLASS	-128.	-140.	-78.	-64.	5.	7.	57.	56.	85.	182.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-2.	-2.	-3.	-8.	-8.	-11.	-15.	-11.	-7.	-7.
REFORM(4, 2)	0.	-0.	0.	1.	2.	1.	2.	1.	-1.	1.
REFORM(4, 3)	0.	-6.	-6.	-15.	-26.	-24.	-42.	-33.	-26.	-25.
REFORM(4, 4)	0.	-1.	0.	0.	0.	-1.	-5.	0.	0.	0.
REFORM(4, 5)	0.	75.	110.	304.	392.	347.	663.	421.	245.	444.
REFORM(4, 6)	0.	11.	16.	43.	61.	62.	148.	116.	89.	194.
REFORM(4, 7)	0.	6.	8.	23.	32.	33.	79.	62.	47.	104.
REFORM(4, 8)	0.	50.	83.	219.	314.	224.	458.	435.	341.	464.
TOTAL IN CLASS	-2.	132.	208.	568.	767.	632.	1288.	991.	687.	1175.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-1.	-1.	-3.	-8.	-5.	-1.
REFORM(5, 2)	0.	-5.	-8.	-21.	-28.	-29.	-60.	-37.	-19.	-24.

TABLE 18.5 (continued)

REFORM	INCOME CLASSES					INVESTORS AND OTHERS, MALE, AGED 40-64				
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	3.	6.	6.	23.	22.	10.	8.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-2.	-3.	-8.	-10.	-11.	-21.	-13.	-7.	-9.
TOTAL IN CLASS	0.	-6.	-11.	-27.	-33.	-36.	-61.	-35.	-21.	-26.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-30.	26.	59.	213.	306.	287.	621.	464.	352.	906.
REFORM(6, 2)	0.	0.	4.	9.	32.	27.	47.	28.	26.	29.
TOTAL IN CLASS	-30.	26.	63.	222.	337.	314.	667.	492.	378.	936.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	1.	1.	2.	9.	2.	3.	11.
REFORM(7, 3)	0.	4.	2.	6.	5.	3.	6.	3.	2.	2.
REFORM(7, 4)	0.	14.	14.	26.	22.	15.	21.	13.	8.	10.
REFORM(7, 5)	0.	-10.	-28.	-122.	-62.	-102.	-373.	-105.	-98.	-308.
REFORM(7, 6)	0.	0.	-2.	-10.	-15.	-1.	5.	4.	4.	7.
TOTAL IN CLASS	0.	8.	-13.	-98.	-49.	-84.	-332.	-83.	-81.	-277.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-4.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-224.	-86.	40.	381.	752.	540.	1109.	1013.	754.	1349.
CURRENT TOTAL	227.	358.	409.	714.	1028.	1049.	2670.	2215.	1755.	2957.
NEW TOTAL	3.	272.	449.	1095.	1780.	1589.	3779.	3228.	2509.	4306.
PERCENT CHANGE	-98.6	-24.0	9.8	53.3	73.1	51.5	41.5	45.8	43.0	45.6

TABLE 18.5 (continued)

REFORM	INCOME CLASSES										18	19	20
	11	12	13	14	15	16	17						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)	-177.	-277.	-777.	-846.	-1411.	-739.	-1362.	-804.	-779.	-1576.			
REFORM(1, 2)	-316.	-335.	-583.	-351.	-432.	-133.	-143.	-52.	-23.	-11.			
REFORM(1, 3)	-13.	-7.	8.	7.	18.	8.	11.	5.	2.	2.			
REFORM(1, 4)	32.	30.	50.	40.	30.	13.	20.	7.	3.	3.			
TOTAL IN CLASS	-474.	-589.	-1302.	-1149.	-1795.	-851.	-1474.	-844.	-797.	-1583.			
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 3)	0.	0.	0.	0.	8.	0.	0.	0.	0.	0.			
REFORM(2, 4)	-298.	-478.	-568.	-373.	-584.	-283.	-519.	-277.	-263.	-359.			
TOTAL IN CLASS	-298.	-478.	-568.	-373.	-584.	-283.	-519.	-277.	-263.	-359.			
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)	112.	257.	577.	528.	884.	392.	880.	527.	574.	1070.			
REFORM(3, 2)	64.	106.	192.	145.	214.	88.	186.	109.	117.	216.			
REFORM(3, 3)	172.	287.	522.	395.	587.	241.	514.	300.	324.	596.			
REFORM(3, 4)	0.	24.	13.	24.	77.	50.	87.	51.	78.	88.			
REFORM(3, 5)	-10.	-17.	-31.	-24.	-35.	-14.	-31.	-18.	-19.	-36.			
TOTAL IN CLASS	339.	656.	1273.	1068.	1726.	756.	1636.	969.	1073.	1934.			
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)	-14.	-9.	-33.	-22.	-24.	-12.	-15.	-8.	-5.	-4.			
REFORM(4, 2)	3.	1.	2.	2.	3.	0.	1.	1.	-0.	1.			
REFORM(4, 3)	-37.	-38.	-58.	-37.	-34.	-21.	-22.	-6.	-6.	-6.			
REFORM(4, 4)	0.	-1.	-0.	0.	-1.	0.	0.	0.	0.	0.			
REFORM(4, 5)	363.	475.	533.	280.	293.	100.	128.	49.	30.	20.			
REFORM(4, 6)	191.	313.	431.	298.	443.	235.	383.	211.	186.	297.			
REFORM(4, 7)	102.	167.	231.	160.	237.	126.	205.	113.	100.	159.			
REFORM(4, 8)	523.	711.	850.	533.	791.	404.	586.	242.	139.	167.			
TOTAL IN CLASS	1133.	1620.	1956.	1214.	1707.	831.	1266.	601.	444.	633.			
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)	-11.	-5.	-21.	-40.	-50.	-32.	-62.	-38.	-29.	-27.			
REFORM(5, 2)	-28.	-35.	-54.	-24.	-23.	-4.	-2.	-0.	-0.	-0.			
REFORM(5, 3)	26.	24.	67.	58.	66.	40.	88.	52.	36.	29.			
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(5, 5)	-10.	-12.	-17.	-9.	-10.	-3.	-4.	-2.	-1.	-1.			
TOTAL IN CLASS	-23.	-28.	-25.	-16.	-17.	1.	19.	13.	7.	1.			
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													

TABLE 18.5 (continued)

INVESTORS AND OTHERS,
MALE, AGED 40-64

REFORM	INCOME CLASSES			INVESTORS AND OTHERS, MALE, AGED 40-64						
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	970.	1781.	2428.	1796.	3112.	1681.	3202.	1778.	1676.	2378.
REFORM(6, 2)	37.	33.	47.	30.	19.	8.	9.	4.	1.	1.
TOTAL IN CLASS	1007.	1814.	2475.	1826.	3131.	1689.	3211.	1782.	1678.	2379.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	5.	22.	24.	28.	33.	19.	33.	19.	30.	32.
REFORM(7, 3)	2.	2.	2.	1.	1.	1.	1.	0.	0.	0.
REFORM(7, 4)	9.	10.	9.	4.	3.	1.	1.	0.	0.	0.
REFORM(7, 5)	-178.	-283.	-387.	-113.	-38.	53.	141.	103.	192.	215.
REFORM(7, 6)	12.	14.	23.	17.	18.	6.	10.	3.	1.	1.
TOTAL IN CLASS	-149.	-235.	-329.	-63.	18.	80.	186.	126.	224.	248.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	0.
TOTAL CHANGES	1535.	2760.	3481.	2508.	4185.	2222.	4326.	2369.	2366.	3253.
CURRENT TOTAL	3843.	5396.	8471.	6169.	9075.	4382.	7957.	4548.	4363.	7171.
NEW TOTAL	5378.	8156.	11952.	8677.	13261.	6604.	12283.	6917.	6729.	10424.
PERCENT CHANGE	39.9	51.1	41.1	40.6	46.1	50.7	54.4	52.1	54.2	45.4

INVESTORS AND OTHERS,
MALE, AGED 40-64

TABLE 18.6

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 18 -- CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-5.	-5.	-4.	-1.	-1.	-6.	-13.	-31.	-50.	-58.
REFORM(1, 2)	-1.	-0.	-3.	-6.	-13.	-36.	-37.	-59.	-69.	-109.
REFORM(1, 3)	-0.	-0.	-2.	-3.	-8.	-10.	-5.	-10.	-8.	-7.
REFORM(1, 4)	0.	0.	-0.	0.	0.	1.	4.	5.	7.	9.
TOTAL IN CLASS	-5.	-6.	-10.	-9.	-22.	-50.	-52.	-95.	-119.	-165.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-7.	-11.	-15.	-24.	-33.	-40.	-50.	-65.	-81.	-145.
TOTAL IN CLASS	-7.	-11.	-15.	-24.	-33.	-40.	-50.	-65.	-81.	-145.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-25.	-23.	-16.	-12.	-5.	-2.	-1.	4.	13.	20.
REFORM(3, 2)	0.	0.	0.	1.	2.	1.	4.	5.	12.	19.
REFORM(3, 3)	0.	1.	1.	2.	5.	3.	10.	14.	33.	51.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	1.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-2.	-3.
TOTAL IN CLASS	-25.	-22.	-15.	-10.	1.	2.	11.	22.	58.	88.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-1.	-1.	-2.	-3.	-3.	-4.	-5.	-3.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(4, 3)	0.	-1.	-1.	-2.	-5.	-7.	-8.	-13.	-18.	-12.
REFORM(4, 4)	0.	-0.	0.	0.	0.	-0.	-1.	0.	0.	0.
REFORM(4, 5)	0.	12.	21.	46.	78.	107.	132.	165.	166.	216.
REFORM(4, 6)	0.	2.	3.	7.	12.	19.	29.	45.	60.	94.
REFORM(4, 7)	0.	1.	2.	3.	6.	10.	16.	24.	32.	50.
REFORM(4, 8)	0.	8.	16.	33.	62.	69.	91.	171.	232.	225.
TOTAL IN CLASS	-0.	21.	41.	85.	152.	195.	256.	390.	467.	571.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	-0.	-0.	-0.	-1.	-3.	-4.	-0.
REFORM(5, 2)	0.	-1.	-1.	-3.	-5.	-9.	-12.	-14.	-13.	-12.
REFORM(5, 3)	0.	0.	0.	0.	1.	2.	5.	9.	7.	4.

REFORM	INCOME CLASSES										INVESTORS AND OTHERS, MALE, AGED 40-64	
	1	2	3	4	5	6	7	8	9	10		
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 5)	0.	-0.	-1.	-1.	-2.	-3.	-4.	-5.	-4.	-4.		
TOTAL IN CLASS	0.	-1.	-2.	-4.	-7.	-11.	-12.	-14.	-14.	-12.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												
REFORM(6, 1)	-6.	4.	11.	32.	61.	89.	123.	182.	239.	440.		
REFORM(6, 2)	0.	0.	1.	1.	6.	8.	9.	11.	18.	14.		
TOTAL IN CLASS	-6.	4.	12.	33.	67.	97.	133.	193.	257.	454.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	2.	1.	2.	6.		
REFORM(7, 3)	0.	1.	0.	1.	1.	1.	1.	1.	1.	1.		
REFORM(7, 4)	0.	2.	3.	4.	4.	5.	4.	5.	6.	5.		
REFORM(7, 5)	0.	-2.	-6.	-18.	-12.	-31.	-74.	-41.	-66.	-150.		
REFORM(7, 6)	0.	0.	-0.	-2.	-3.	-0.	1.	2.	3.	4.		
TOTAL IN CLASS	0.	1.	-3.	-15.	-10.	-26.	-66.	-33.	-55.	-135.		
UNDISTRIBUTED AMOUNTS												
	0.	-0.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	-44.	-14.	8.	57.	149.	167.	221.	398.	513.	655.		
CURRENT TOTAL	45.	56.	80.	107.	204.	324.	531.	870.	1193.	1436.		
NEW TOTAL	1.	43.	88.	165.	353.	490.	752.	1269.	1706.	2091.		
PERCENT CHANGE	-98.6	-24.0	9.8	53.3	73.1	51.5	41.5	45.8	43.0	45.6		

TABLE 18.6 (continued)

INVESTORS AND OTHERS,
MALE, AGED 40-64

INCOME CLASSES											
REFORM	11	12	13	14	15	16	17	18	19	20	
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-108.	-160.	-457.	-1076.	-1944.	-3286.	-5062.	-8205.	-12366.	-37535.	
REFORM(1, 2)	-192.	-193.	-343.	-446.	-595.	-590.	-530.	-527.	-372.	-260.	
REFORM(1, 3)	-8.	-4.	5.	9.	24.	36.	41.	48.	35.	36.	
REFORM(1, 4)	20.	17.	30.	51.	41.	56.	73.	71.	54.	69.	
TOTAL IN CLASS	-288.	-340.	-767.	-1462.	-2473.	-3784.	-5478.	-8613.	-12649.	-37690.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-181.	-275.	-335.	-474.	-804.	-1257.	-1928.	-2824.	-4167.	-8553.	
TOTAL IN CLASS	-181.	-275.	-335.	-474.	-804.	-1257.	-1928.	-2824.	-4167.	-8553.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	68.	148.	340.	672.	1217.	1741.	3271.	5381.	9104.	25470.	
REFORM(3, 2)	39.	61.	113.	184.	295.	389.	692.	1108.	1860.	5134.	
REFORM(3, 3)	105.	165.	307.	503.	809.	1072.	1911.	3061.	5139.	14188.	
REFORM(3, 4)	0.	14.	8.	30.	106.	222.	323.	521.	1239.	2106.	
REFORM(3, 5)	-6.	-10.	-18.	-30.	-49.	-64.	-115.	-184.	-308.	-852.	
TOTAL IN CLASS	206.	378.	750.	1359.	2377.	3360.	6082.	9887.	17033.	46047.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-8.	-5.	-19.	-28.	-34.	-52.	-56.	-83.	-83.	-94.	
REFORM(4, 2)	2.	1.	1.	3.	4.	2.	4.	7.	-1.	16.	
REFORM(4, 3)	-22.	-22.	-34.	-47.	-47.	-94.	-82.	-58.	-94.	-149.	
REFORM(4, 4)	0.	-1.	-0.	0.	-2.	0.	0.	0.	0.	0.	
REFORM(4, 5)	221.	274.	314.	356.	404.	446.	477.	497.	477.	484.	
REFORM(4, 6)	116.	180.	254.	379.	610.	1043.	1425.	2151.	2959.	7060.	
REFORM(4, 7)	62.	97.	136.	203.	326.	558.	762.	1151.	1583.	3778.	
REFORM(4, 8)	318.	410.	500.	678.	1089.	1794.	2177.	2465.	2212.	3985.	
TOTAL IN CLASS	688.	933.	1152.	1545.	2351.	3695.	4707.	6130.	7052.	15081.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	-7.	-3.	-13.	-51.	-69.	-140.	-232.	-383.	-453.	-644.	
REFORM(5, 2)	-17.	-20.	-32.	-31.	-31.	-19.	-7.	-2.	-5.	-1.	
REFORM(5, 3)	16.	14.	39.	74.	91.	178.	326.	529.	577.	693.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-6.	-7.	-10.	-12.	-13.	-14.	-15.	-16.	-15.	-16.	
TOTAL IN CLASS	-14.	-16.	-15.	-20.	-23.	4.	72.	129.	105.	32.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 18.6 (continued)

REFORM	INCOME CLASSES					INVESTORS AND OTHERS, MALE, AGED 40-64				
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	589.	1026.	1430.	2285.	4287.	7470.	11902.	18147.	26608.	56609.
REFORM(6, 2)	22.	19.	28.	38.	26.	34.	34.	36.	21.	30.
TOTAL IN CLASS	612.	1046.	1458.	2324.	4313.	7505.	11936.	18184.	26629.	56639.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	3.	13.	14.	36.	46.	87.	123.	191.	475.	769.
REFORM(7, 3)	1.	1.	1.	2.	2.	2.	3.	2.	3.	3.
REFORM(7, 4)	5.	6.	5.	5.	4.	3.	3.	2.	2.	1.
REFORM(7, 5)	-108.	-163.	-228.	-144.	-52.	234.	526.	1056.	3046.	5109.
REFORM(7, 6)	8.	8.	14.	21.	25.	29.	36.	30.	23.	23.
TOTAL IN CLASS	-91.	-135.	-194.	-80.	24.	355.	690.	1282.	3549.	5903.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	0.	-0.	-0.	-0.	-0.	0.	-0.	0.
TOTAL CHANGES										
CURRENT TOTAL	933.	1591.	2050.	3190.	5765.	9877.	16082.	24175.	37553.	77460.
NEW TOTAL	2335.	3110.	4989.	7849.	12501.	19474.	29581.	46403.	69250.	170735.
PERCENT CHANGE	3267.	4701.	7039.	11039.	18266.	29352.	45663.	70578.	106803.	248195.
	39.9	51.1	41.1	40.6	46.1	50.7	54.4	52.1	54.2	45.4

TABLE 18.7

INVESTORS AND OTHERS,
MALE, AGED 40-64

SUMMARY OF RECORDS PROCESSED IN A/O/s CLASS 18

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL CURRENT	INCOME TAX		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED		CURRENT	PROPOSED	CURRENT	PROPOSED
1	34	5086	-5362.1	207.3	27.5	-172.6		227.0	5.3
2	48	6371	-2608.3	9329.0	35.8	16.1		358.2	274.5
3	47	5118	-468.6	12041.7	140.5	285.8		409.2	452.2
4	47	6648	1639.7	21829.6	240.3	854.0		714.0	1103.0
5	33	5039	4103.5	23068.4	522.7	1512.1		1028.1	1788.1
6	36	3239	4897.3	17709.3	721.3	1480.1		1048.7	1599.6
7	63	5026	11819.3	34607.0	1840.6	3296.3		2669.8	3794.1
8	39	2544	9573.6	23119.7	1656.3	2897.2		2214.5	3238.6
9	33	1471	7024.6	16416.3	1202.8	2069.6		1755.0	2516.1
10	41	2059	10364.9	27915.9	1692.1	3353.0		2957.0	4313.3
11	82	1646	12764.8	28959.5	2231.5	3966.1		3843.0	5391.6
12	85	1735	16477.9	38770.3	2932.2	6040.2		5396.4	8165.2
13	82	1698	23322.9	50100.0	4831.1	8512.1		8471.2	11984.6
14	63	786	15040.6	31773.4	3759.8	6392.4		6169.2	8698.8
15	73	726	19687.4	41709.2	5708.6	10214.9		9075.4	13285.4
16	31	225	8791.5	18517.5	2997.3	5456.8		4381.7	6615.8
17	30	269	14472.4	31183.0	5281.0	9989.6		7957.3	12298.4
18	24	98	7665.4	16435.9	3068.3	5624.7		4547.5	6924.8
19	27	63	6750.0	15434.2	2838.4	5339.0		4362.8	6733.8
20	24	42	9280.6	22229.1	4591.4	7862.1		7170.9	10428.1
TOTAL	942	49889	175237.4	481356.3	46319.3	84989.5		74757.1	109611.4

TABLE 19.1
INVESTORS AND OTHERS,
FEMALE, AGED 40-64

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 19 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBER LESS THAN -50	NUMBER -50/-25	NUMBER -25/-15	NUMBER -15/-5	NUMBER -5/+5	NUMBER +5/+15	NUMBER 15/25	NUMBER 25/50	NUMBER MORE THAN 50	NUMBER ADDED TO TAX ROLL
1	125	46	7267	0	0	0	60	0	0	0	0	0
2	60	0	2696	0	0	60	0	81	0	3300	3408	0
3	40	0	1100	0	0	0	40	30	20	170	11611	0
4	20	0	80	45	20	0	70	0	40	430	4742	0
5	20	0	125	40	0	40	0	90	20	0	5186	0
6	0	0	0	0	0	60	0	0	20	0	3672	0
7	0	0	0	20	0	0	85	0	0	25	4201	0
8	0	0	0	20	0	20	0	0	0	280	1952	0
9	0	0	0	20	0	1	0	0	0	71	2377	0
10	0	0	0	0	0	0	0	21	0	65	1432	0
11	0	0	0	0	0	1	0	1	33	96	1197	0
12	0	0	0	0	0	0	0	0	1	161	970	0
13	0	0	0	0	0	1	0	0	1	128	526	0
14	0	0	0	0	0	0	0	0	0	22	588	0
15	0	0	0	0	0	0	1	2	0	18	281	0
16	0	0	0	0	0	0	0	1	0	1	164	0
17	0	0	0	0	0	0	0	1	0	7	98	0
18	0	0	0	0	0	0	0	0	0	0	27	0
19	0	0	0	0	0	0	0	0	0	4	22	0
20	0	0	0	0	0	0	0	0	0	13	2	0
TOTAL	265	46	11268	145	20	183	256	227	135	4791	42456	0

TABLE 19.2

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/o/s CLASS 19									
INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME COMP. MODIFIED DEF. COMP. DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE		
1	7498	410.	369.	41.	1.	.002	55.5		
2	9605	1707.	1664.	61.	78.	.000	58.6		
3	13011	2738.	2711.	103.	217.	.012	56.7		
4	5447	3790.	3732.	186.	366.	.021	59.2		
5	5521	4628.	4549.	272.	527.	.028	58.4		
6	3752	5625.	5498.	392.	733.	.036	58.2		
7	4331	7143.	6902.	581.	1034.	.039	58.1		
8	2272	9209.	8844.	859.	1410.	.047	60.8		
9	2469	11069.	10566.	1251.	2058.	.062	60.1		
10	1518	13909.	13216.	1715.	2748.	.069	61.6		
11	1328	17513.	16225.	2288.	3723.	.059	62.0		
12	1132	22743.	20617.	3440.	5486.	.066	64.3		
13	656	30135.	27712.	4861.	7862.	.084	62.0		
14	610	40861.	37390.	7441.	11811.	.103	62.5		
15	302	59942.	54077.	12465.	19686.	.120	62.9		
16	166	87770.	79162.	19785.	32133.	.137	61.7		
17	106	127594.	115185.	30883.	50606.	.153	61.2		
18	27	187072.	166119.	47994.	79033.	.161	62.2		
19	26	256265.	227667.	69864.	108442.	.178	63.0		
20	15	574768.	506896.	193522.	266557.	.249	63.4		
ALL	59792	6404.	6051.	793.	1292.	.065	60.4		

TABLE 19.3

INVESTORS AND OTHERS,
FEMALE, AGED 40-64PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/s CLASS 19
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	58983.	-4375.	0.	0.	0.
REFORM(1, 2)	4918.	-406.	0.	0.	0.
REFORM(1, 3)	1433.	-19.	0.	0.	0.
REFORM(1, 4)	977.	48.	0.	0.	0.
TOTAL IN CLASS	66312.	-4752.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-4480.
TOTAL IN CLASS	0.	0.	0.	0.	-4480.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	29541.	29.	0.	3494.	0.
REFORM(3, 2)	3446.	-566.	3553.	1776.	0.
REFORM(3, 3)	9819.	3296.	0.	0.	0.
REFORM(3, 4)	134.	59.	0.	0.	0.
REFORM(3, 5)	-589.	-198.	0.	0.	0.
TOTAL IN CLASS	42350.	2620.	3553.	5270.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-39.	0.
REFORM(4, 2)	10.	2.	0.	0.	0.
REFORM(4, 3)	-718.	-130.	0.	0.	0.
REFORM(4, 4)	-53.	-7.	0.	0.	0.
REFORM(4, 5)	33088.	6816.	0.	0.	0.
REFORM(4, 6)	9994.	2832.	0.	0.	0.
REFORM(4, 7)	5348.	1515.	0.	0.	0.
REFORM(4, 8)	18756.	4526.	0.	0.	0.
TOTAL IN CLASS	66426.	15555.	0.	-39.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-10.	-3.	0.	0.	0.

TABLE 19.3 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-896.	-191.	0.	0.	0.
REFORM(5, 3)	67.	17.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-397.	-77.	0.	0.	0.
TOTAL IN CLASS	-1236.	-254.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	73197.	21050.	0.	0.	-3665.
REFORM(6, 2)	381.	54.	0.	0.	0.
TOTAL IN CLASS	73577.	21104.	0.	0.	-3665.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	0.	0.	0.	0.	0.
REFORM(7, 2)	286.	81.	0.	0.	0.
REFORM(7, 3)	428.	55.	0.	0.	0.
REFORM(7, 4)	2017.	274.	0.	0.	0.
REFORM(7, 5)	4291.	-1890.	0.	0.	0.
REFORM(7, 6)	574.	15.	0.	0.	0.
TOTAL IN CLASS	7597.	-1465.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-1.	0.	0.	0.
TOTAL CHANGES	255026.	32807.	3553.	5231.	-8145.
CURRENT TOTAL	118338.	23371.	38727.	15870.	8145.
NEW TOTAL	373364.	56178.	42280.	21101.	0.
PERCENT CHANGE	215.5	140.4	9.2	33.0	-100.0

TABLE 19.4

INVESTORS AND OTHERS,
FEMALE, AGED 40-64PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 19
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM											
REFORM(1, 1)	-6.	-4.	-31.	11.	3.	-13.	-46.	-47.	-100.	-112.	
REFORM(1, 2)	0.	-0.	-26.	-13.	-19.	-20.	-32.	-45.	-18.	-13.	
REFORM(1, 3)	0.	-2.	-0.	-4.	-3.	-3.	-4.	-11.	0.	0.	
REFORM(1, 4)	0.	0.	0.	1.	0.	1.	0.	4.	0.	7.	
TOTAL IN CLASS	-6.	-6.	-57.	-5.	-19.	-35.	-82.	-99.	-118.	-118.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-276.	-302.	-115.	-80.	-84.	-78.	-145.	-102.	-122.	-76.	
REFORM(3, 2)	-25.	-28.	-20.	-17.	-22.	-23.	-47.	-36.	-50.	-39.	
REFORM(3, 3)	0.	17.	22.	25.	39.	46.	108.	90.	145.	132.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	2.	0.	
REFORM(3, 5)	0.	-1.	-1.	-2.	-2.	-3.	-7.	-5.	-9.	-8.	
TOTAL IN CLASS	-302.	-314.	-115.	-74.	-70.	-58.	-90.	-54.	-34.	9.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	0.	-0.	0.	0.	0.	-0.	1.	0.	0.	0.	
REFORM(4, 3)	0.	-9.	-14.	-9.	-10.	-14.	-14.	-6.	-11.	-7.	
REFORM(4, 4)	0.	-0.	0.	-1.	-0.	0.	-4.	0.	0.	0.	
REFORM(4, 5)	0.	214.	838.	503.	733.	646.	907.	503.	614.	399.	
REFORM(4, 6)	0.	30.	118.	71.	104.	95.	167.	129.	207.	174.	
REFORM(4, 7)	0.	16.	63.	38.	56.	51.	89.	69.	111.	93.	
REFORM(4, 8)	0.	142.	329.	235.	264.	262.	380.	238.	351.	317.	
TOTAL IN CLASS	0.	393.	1335.	837.	1148.	1040.	1525.	933.	1271.	976.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	-0.	0.	0.	0.	0.	-2.	
REFORM(5, 2)	0.	-5.	-19.	-14.	-21.	-16.	-18.	-14.	-19.	-15.	

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

TABLE 19.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	1.	0.	0.	0.	0.	0.	2.	0.	3.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-8.	-6.	-8.	-7.	-7.	-6.	-8.	-6.
TOTAL IN CLASS	0.	-7.	-27.	-19.	-29.	-23.	-25.	-17.	-26.	-19.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	240.	940.	564.	821.	726.	1181.	819.	1297.	1059.
REFORM(6, 2)	0.	0.	2.	2.	5.	4.	4.	7.	1.	3.
TOTAL IN CLASS	0.	240.	942.	566.	827.	730.	1184.	826.	1297.	1063.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	4.	1.	2.	2.	5.	3.	4.	5.
REFORM(7, 3)	0.	9.	12.	5.	5.	4.	5.	3.	4.	2.
REFORM(7, 4)	0.	35.	64.	31.	34.	22.	26.	12.	15.	10.
REFORM(7, 5)	0.	-22.	-89.	-82.	-124.	-141.	-268.	-174.	-177.	-194.
REFORM(7, 6)	0.	-0.	-2.	-3.	-2.	-0.	1.	1.	1.	4.
TOTAL IN CLASS	0.	21.	-10.	-48.	-84.	-113.	-232.	-155.	-153.	-174.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-308.	328.	2067.	1257.	1772.	1540.	2282.	1434.	2236.	1737.
CURRENT TOTAL	6.	6.	414.	420.	705.	733.	1155.	940.	1604.	1394.
NEW TOTAL	-302.	334.	2481.	1677.	2477.	2273.	3437.	2374.	3841.	3132.
PERCENT CHANGE	-5120.7	5493.0	499.0	299.2	251.3	210.0	197.5	152.5	136.4	124.6

REFORM	INCOME CLASSES				15	16	17	18	19	20
	11	12	13	14						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-125.	-193.	-261.	-576.	-560.	-526.	-549.	-218.	-342.	-679.
REFORM(1, 2)	-53.	-18.	-54.	-34.	-37.	-12.	-12.	-0.	-0.	-0.
REFORM(1, 3)	-2.	0.	1.	3.	2.	1.	2.	0.	0.	0.
REFORM(1, 4)	6.	2.	7.	6.	5.	4.	3.	1.	1.	0.
TOTAL IN CLASS	-174.	-208.	-307.	-601.	-590.	-533.	-556.	-217.	-341.	-679.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-91.	-21.	38.	149.	221.	249.	290.	136.	184.	256.
REFORM(3, 2)	-60.	-72.	-41.	-44.	-25.	-12.	-4.	-0.	-0.	0.
REFORM(3, 3)	226.	354.	251.	368.	340.	298.	295.	131.	173.	236.
REFORM(3, 4)	0.	1.	0.	3.	7.	8.	17.	11.	4.	5.
REFORM(3, 5)	-14.	-21.	-15.	-22.	-20.	-18.	-18.	-8.	-10.	-14.
TOTAL IN CLASS	61.	240.	233.	454.	523.	526.	580.	270.	350.	483.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	-0.	0.	0.	-0.	0.	0.	0.
REFORM(4, 3)	-6.	-8.	-6.	-6.	-4.	-4.	-1.	-0.	-0.	-0.
REFORM(4, 4)	0.	0.	-0.	-2.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)	373.	355.	221.	227.	124.	74.	51.	13.	13.	7.
REFORM(4, 6)	200.	212.	201.	283.	206.	192.	180.	66.	81.	116.
REFORM(4, 7)	107.	113.	108.	152.	110.	103.	96.	35.	43.	62.
REFORM(4, 8)	280.	283.	284.	377.	232.	202.	163.	47.	62.	79.
TOTAL IN CLASS	955.	956.	808.	1031.	668.	567.	489.	162.	198.	264.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-0.	0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	0.
REFORM(5, 2)	-9.	-14.	-8.	-9.	-6.	-3.	-2.	-1.	-0.	0.
REFORM(5, 3)	1.	4.	1.	1.	1.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-3.	-5.	-3.	-3.	-2.	-1.	-1.	-0.	-0.	0.
TOTAL IN CLASS	-10.	-15.	-10.	-11.	-8.	-4.	-2.	-1.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 19.4 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	1238.	1481.	1421.	1985.	1662.	1549.	1643.	609.	809.	1006.
REFORM(6, 2)	7.	3.	6.	4.	3.	2.	2.	0.	0.	0.
TOTAL IN CLASS	1245.	1485.	1427.	1989.	1665.	1550.	1644.	609.	809.	1006.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	5.	8.	5.	10.	7.	6.	6.	4.	1.	2.
REFORM(7, 3)	2.	2.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	9.	7.	4.	3.	1.	0.	0.	0.	0.	0.
REFORM(7, 5)	-137.	-219.	-116.	-132.	-48.	-12.	15.	19.	3.	9.
REFORM(7, 6)	3.	1.	3.	5.	2.	1.	1.	0.	0.	0.
TOTAL IN CLASS	-119.	-201.	-103.	-115.	-38.	-5.	23.	24.	4.	11.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1958.	2257.	2049.	2746.	2219.	2101.	2178.	847.	1020.	1086.
CURRENT TOTAL	1277.	1547.	1520.	2344.	1956.	1805.	1871.	722.	1056.	1894.
NEW TOTAL	3235.	3804.	3569.	5091.	4176.	3906.	4049.	1568.	2076.	2980.
PERCENT CHANGE	153.3	145.8	134.8	117.1	113.4	116.5	116.4	117.4	96.7	57.3

TABLE 19.5

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 19
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-6.	-4.	-31.	11.	3.	-13.	-46.	-47.	-100.	-112.
REFORM(1, 2)	0.	-0.	-26.	-13.	-19.	-20.	-32.	-45.	-18.	-13.
REFORM(1, 3)	0.	-2.	-0.	-4.	-3.	-3.	-4.	-11.	0.	0.
REFORM(1, 4)	0.	0.	0.	1.	0.	1.	0.	4.	0.	7.
TOTAL IN CLASS	-6.	-6.	-57.	-5.	-19.	-35.	-82.	-99.	-118.	-118.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-39.	-148.	-370.	-195.	-257.	-208.	-318.	-213.	-303.	-230.
TOTAL IN CLASS	-39.	-148.	-370.	-195.	-257.	-208.	-318.	-213.	-303.	-230.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-225.	-233.	-58.	-28.	-12.	1.	28.	35.	83.	98.
REFORM(3, 2)	1.	7.	9.	10.	15.	17.	41.	34.	54.	49.
REFORM(3, 3)	0.	17.	22.	25.	39.	46.	108.	90.	145.	132.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-1.	-1.	-2.	-2.	-3.	-7.	-5.	-9.	-8.
TOTAL IN CLASS	-224.	-210.	-28.	6.	39.	61.	170.	153.	276.	271.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-2.	-1.	-5.	-2.	-3.	-0.	-3.	-13.
REFORM(4, 2)	0.	-0.	0.	0.	0.	-0.	1.	0.	0.	0.
REFORM(4, 3)	0.	-9.	-14.	-9.	-10.	-14.	-14.	-6.	-11.	-7.
REFORM(4, 4)	0.	-0.	0.	-1.	-0.	0.	-4.	0.	0.	0.
REFORM(4, 5)	0.	214.	838.	503.	733.	646.	907.	503.	614.	399.
REFORM(4, 6)	0.	30.	118.	71.	104.	95.	167.	129.	207.	174.
REFORM(4, 7)	0.	16.	63.	38.	56.	51.	89.	69.	111.	93.
REFORM(4, 8)	0.	142.	329.	235.	264.	262.	380.	238.	351.	317.
TOTAL IN CLASS	-0.	393.	1333.	836.	1142.	1037.	1523.	933.	1268.	963.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	-0.	0.	0.	0.	0.	-2.
REFORM(5, 2)	0.	-5.	-19.	-14.	-21.	-16.	-18.	-14.	-19.	-15.

TABLE 19.5 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	1.	0.	0.	0.	0.	0.	2.	0.	3.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-8.	-6.	-8.	-7.	-7.	-6.	-8.	-6.
TOTAL IN CLASS	0.	-7.	-27.	-19.	-29.	-23.	-25.	-17.	-26.	-19.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-32.	119.	638.	404.	611.	556.	920.	644.	1048.	871.
REFORM(6, 2)	0.	0.	2.	2.	5.	4.	4.	7.	1.	3.
TOTAL IN CLASS	-32.	119.	639.	406.	616.	560.	924.	651.	1049.	874.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	4.	1.	2.	2.	5.	3.	4.	5.
REFORM(7, 3)	0.	9.	12.	5.	5.	4.	5.	3.	4.	2.
REFORM(7, 4)	0.	35.	64.	31.	34.	22.	26.	12.	15.	10.
REFORM(7, 5)	0.	-22.	-89.	-82.	-124.	-141.	-268.	-174.	-177.	-194.
REFORM(7, 6)	0.	-0.	-2.	-3.	-2.	-0.	1.	1.	1.	4.
TOTAL IN CLASS	0.	21.	-10.	-48.	-84.	-113.	-232.	-155.	-153.	-174.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-301.	162.	1480.	980.	1408.	1278.	1961.	1252.	1992.	1568.
CURRENT TOTAL	310.	587.	1346.	1013.	1500.	1470.	2517.	1951.	3090.	2603.
NEW TOTAL	9.	749.	2826.	1993.	2907.	2748.	4478.	3204.	5082.	4171.
PERCENT CHANGE	-97.0	27.6	109.9	96.8	93.9	86.9	77.9	64.2	64.5	60.3

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

REFORM		INCOME CLASSES									
		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-125.	-193.	-261.	-576.	-560.	-526.	-549.	-218.	-342.	-679.
REFORM(1, 2)		-53.	-18.	-54.	-34.	-37.	-12.	-12.	-0.	-0.	-0.
REFORM(1, 3)		-2.	0.	1.	3.	2.	1.	2.	0.	0.	0.
REFORM(1, 4)		6.	2.	7.	6.	5.	4.	3.	1.	1.	0.
TOTAL IN CLASS		-174.	-208.	-307.	-601.	-590.	-533.	-556.	-217.	-341.	-679.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-262.	-297.	-262.	-333.	-263.	-224.	-228.	-82.	-111.	-134.
TOTAL IN CLASS		-262.	-297.	-262.	-333.	-263.	-224.	-228.	-82.	-111.	-134.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		191.	377.	301.	499.	514.	485.	507.	230.	307.	425.
REFORM(3, 2)		84.	130.	92.	134.	124.	108.	107.	47.	62.	86.
REFORM(3, 3)		226.	354.	251.	368.	340.	298.	295.	131.	173.	236.
REFORM(3, 4)		0.	1.	0.	3.	7.	8.	17.	11.	4.	5.
REFORM(3, 5)		-14.	-21.	-15.	-22.	-20.	-18.	-18.	-8.	-10.	-14.
TOTAL IN CLASS		487.	840.	630.	982.	964.	882.	908.	411.	535.	737.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		-1.	-1.	-2.	-3.	-1.	-1.	-1.	-0.	0.	0.
REFORM(4, 2)		0.	0.	0.	-0.	0.	0.	-0.	0.	0.	0.
REFORM(4, 3)		-6.	-8.	-6.	-6.	-4.	-4.	-1.	-0.	-0.	-0.
REFORM(4, 4)		0.	0.	-0.	-2.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)		373.	355.	221.	227.	124.	74.	51.	13.	13.	7.
REFORM(4, 6)		200.	212.	201.	283.	206.	192.	180.	66.	81.	116.
REFORM(4, 7)		107.	113.	108.	152.	110.	103.	96.	35.	43.	62.
REFORM(4, 8)		280.	283.	284.	377.	232.	202.	163.	47.	62.	79.
TOTAL IN CLASS		954.	955.	807.	1027.	666.	566.	488.	162.	198.	264.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		-0.	0.	-0.	-0.	-0.	-0.	-0.	0.	-0.	0.
REFORM(5, 2)		-9.	-14.	-8.	-9.	-6.	-3.	-2.	-1.	-0.	0.
REFORM(5, 3)		1.	4.	1.	1.	1.	0.	0.	0.	1.	0.
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)		-3.	-5.	-3.	-3.	-2.	-1.	-1.	-0.	-0.	0.
TOTAL IN CLASS		-10.	-15.	-10.	-11.	-8.	-4.	-2.	-1.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 19.5 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	1024.	1238.	1207.	1713.	1446.	1366.	1456.	542.	718.	896.
REFORM(6, 2)	7.	3.	6.	4.	3.	2.	2.	0.	0.	0.
TOTAL IN CLASS	1030.	1241.	1213.	1717.	1450.	1367.	1457.	542.	718.	896.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	5.	8.	5.	10.	7.	6.	6.	4.	1.	2.
REFORM(7, 3)	2.	2.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	9.	7.	4.	3.	1.	0.	0.	0.	0.	0.
REFORM(7, 5)	-137.	-219.	-116.	-132.	-48.	-12.	15.	19.	3.	9.
REFORM(7, 6)	3.	1.	3.	3.	2.	1.	1.	0.	0.	0.
TOTAL IN CLASS	-119.	-201.	-103.	-115.	-38.	-5.	23.	24.	4.	11.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1906.	2315.	1968.	2666.	2181.	2050.	2091.	838.	1003.	1096.
CURRENT TOTAL	3038.	3895.	3189.	4539.	3764.	3284.	3274.	1296.	1816.	2903.
NEW TOTAL	4944.	6210.	5157.	7205.	5945.	5334.	5364.	2134.	2819.	3998.
PERCENT CHANGE	62.7	59.4	61.7	58.7	57.9	62.4	63.9	64.7	55.2	37.7

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/o/s CLASS 19 - CHANGES IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM	REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-1.	-0.	-2.	2.	1.	-4.	-11.	-21.	-41.	-74.	-74.
REFORM(1, 2)	0.	-0.	-2.	-2.	-3.	-5.	-7.	-20.	-7.	-8.	-8.
REFORM(1, 3)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-5.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	2.	0.	0.	5.
TOTAL IN CLASS	-1.	-1.	-4.	-1.	-3.	-9.	-19.	-44.	-48.	-78.	-78.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-5.	-15.	-28.	-36.	-47.	-56.	-74.	-94.	-123.	-152.	-152.
TOTAL IN CLASS	-5.	-15.	-28.	-36.	-47.	-56.	-74.	-94.	-123.	-152.	-152.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-30.	-24.	-4.	-5.	-2.	0.	6.	15.	34.	64.	64.
REFORM(3, 2)	0.	1.	1.	2.	3.	5.	9.	15.	22.	32.	32.
REFORM(3, 3)	0.	2.	5.	2.	7.	12.	25.	40.	59.	87.	87.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	1.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-1.	-2.	-2.	-4.	-5.	-5.
TOTAL IN CLASS	-30.	-22.	-2.	1.	7.	16.	39.	68.	112.	179.	179.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-0.	-0.	-0.	-0.	-1.	-1.	-1.	-0.	-1.	-9.	-9.
REFORM(4, 2)	0.	-0.	0.	0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-1.	-1.	-2.	-2.	-4.	-3.	-3.	-5.	-5.	-5.
REFORM(4, 4)	0.	-0.	0.	-0.	-0.	0.	-1.	0.	0.	0.	0.
REFORM(4, 5)	0.	22.	64.	92.	133.	172.	209.	221.	249.	263.	263.
REFORM(4, 6)	0.	3.	9.	13.	19.	25.	39.	57.	84.	115.	115.
REFORM(4, 7)	0.	2.	5.	7.	10.	14.	21.	30.	45.	61.	61.
REFORM(4, 8)	0.	15.	25.	43.	48.	70.	88.	105.	142.	209.	209.
TOTAL IN CLASS	-0.	41.	102.	154.	207.	277.	352.	411.	514.	635.	635.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	-0.	0.	0.	0.	0.	-1.	-1.
REFORM(5, 2)	0.	-1.	-1.	-3.	-4.	-4.	-4.	-6.	-8.	-10.	-10.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	1.	0.	2.	2.

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

TABLE 19.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-1.	-2.	-2.	-2.	-2.	-3.	-4.
TOTAL IN CLASS	0.	-1.	-2.	-4.	-5.	-6.	-6.	-8.	-11.	-12.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-4.	12.	49.	74.	111.	148.	212.	283.	425.	574.
REFORM(6, 2)	0.	0.	0.	0.	1.	1.	1.	3.	0.	2.
TOTAL IN CLASS	-4.	12.	49.	75.	112.	149.	213.	286.	425.	576.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	1.	1.	1.	2.	3.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	4.	5.	6.	6.	6.	6.	5.	6.	7.
REFORM(7, 5)	0.	-2.	-7.	-15.	-23.	-38.	-62.	-77.	-72.	-128.
REFORM(7, 6)	0.	-0.	-0.	-1.	-0.	-0.	0.	0.	0.	2.
TOTAL IN CLASS	0.	2.	-1.	-9.	-15.	-30.	-54.	-68.	-62.	-115.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-40.	17.	114.	180.	255.	341.	453.	551.	807.	1033.
CURRENT TOTAL	41.	61.	103.	186.	272.	392.	581.	859.	1251.	1715.
NEW TOTAL	1.	78.	217.	366.	527.	733.	1034.	1410.	2058.	2748.
PERCENT CHANGE	-97.0	27.6	109.9	96.8	93.9	86.9	77.9	64.2	64.5	60.3

TABLE 19.6 (continued)

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

INCOME CLASSES										
REFORM	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-94.	-171.	-397.	-944.	-1855.	-3168.	-5179.	-8092.	-13161.	-45282.
REFORM(1, 2)	-40.	-16.	-83.	-56.	-122.	-74.	-109.	-6.	-7.	-6.
REFORM(1, 3)	-2.	0.	2.	5.	7.	8.	15.	12.	15.	27.
REFORM(1, 4)	5.	2.	10.	9.	15.	21.	31.	48.	22.	11.
TOTAL IN CLASS	-131.	-184.	-468.	-986.	-1954.	-3213.	-5243.	-8037.	-13131.	-45249.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-198.	-263.	-399.	-546.	-871.	-1349.	-2154.	-3048.	-4288.	-8956.
TOTAL IN CLASS	-198.	-263.	-399.	-546.	-871.	-1349.	-2154.	-3048.	-4288.	-8956.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	144.	333.	459.	817.	1701.	2924.	4784.	8515.	11794.	28310.
REFORM(3, 2)	63.	115.	141.	220.	410.	652.	1007.	1752.	2403.	5703.
REFORM(3, 3)	170.	313.	383.	603.	1126.	1796.	2781.	4840.	6641.	15762.
REFORM(3, 4)	0.	0.	1.	6.	24.	49.	163.	393.	153.	308.
REFORM(3, 5)	-10.	-19.	-23.	-36.	-68.	-108.	-167.	-290.	-399.	-946.
TOTAL IN CLASS	367.	742.	960.	1610.	3193.	5314.	8568.	15209.	20593.	49138.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	-1.	-2.	-5.	-5.	-4.	-6.	-10.	0.	0.
REFORM(4, 2)	0.	0.	0.	-0.	1.	1.	-0.	0.	0.	0.
REFORM(4, 3)	-5.	-7.	-9.	-10.	-12.	-22.	-8.	-4.	-9.	-11.
REFORM(4, 4)	0.	0.	-0.	-3.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)	281.	314.	337.	372.	410.	446.	480.	497.	481.	500.
REFORM(4, 6)	151.	187.	307.	464.	681.	1156.	1696.	2452.	3102.	7707.
REFORM(4, 7)	81.	100.	164.	248.	364.	619.	908.	1312.	1660.	4124.
REFORM(4, 8)	211.	250.	433.	618.	768.	1215.	1534.	1741.	2392.	5260.
TOTAL IN CLASS	718.	844.	1230.	1684.	2206.	3412.	4604.	5989.	7626.	17581.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	-0.	0.	-0.	-0.	-1.	-1.	-1.	0.	-17.	0.
REFORM(5, 2)	-6.	-12.	-12.	-14.	-20.	-18.	-16.	-30.	-16.	0.
REFORM(5, 3)	1.	3.	1.	2.	2.	2.	2.	11.	23.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-4.	-4.	-5.	-8.	-7.	-6.	-10.	-7.	0.
TOTAL IN CLASS	-8.	-13.	-15.	-18.	-27.	-24.	-20.	-29.	-17.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

TABLE 19.6 (continued)

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	771.	1094.	1839.	2808.	4790.	8226.	13736.	20064.	27615.	59756.
REFORM(6, 2)	5.	3.	9.	6.	10.	9.	14.	13.	9.	3.
TOTAL IN CLASS	776.	1097.	1848.	2814.	4800.	8236.	13750.	20077.	27624.	59758.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	4.	7.	8.	16.	22.	34.	61.	144.	56.	119.
REFORM(7, 3)	1.	1.	1.	2.	2.	2.	2.	3.	3.	2.
REFORM(7, 4)	7.	6.	7.	5.	5.	2.	2.	2.	2.	0.
REFORM(7, 5)	-103.	-194.	-178.	-216.	-160.	-74.	141.	713.	102.	629.
REFORM(7, 6)	2.	1.	4.	6.	6.	8.	12.	17.	8.	14.
TOTAL IN CLASS	-89.	-178.	-156.	-188.	-125.	-28.	218.	878.	171.	764.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1435.	2045.	3000.	4370.	7221.	12348.	19723.	31039.	38577.	73035.
CURRENT TOTAL	2288.	3440.	4861.	7441.	12465.	19785.	30883.	47994.	69864.	193522.
NEW TOTAL	3723.	5486.	7862.	11811.	19686.	32133.	50606.	79033.	108442.	266557.
PERCENT CHANGE	62.7	59.4	61.7	58.7	57.9	62.4	63.9	64.7	55.2	37.7

INVESTORS AND OTHERS,
FEMALE, AGED 40-64

TABLE 19.7

SUMMARY OF RECORDS PROCESSED IN A/O/s CLASS 19

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME TAX		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED	CURRENT	PROPOSED	CURRENT	PROPOSED
1	19	7498	-6736.2	2741.7	6.0	-301.7	310.1	9.3
2	23	9605	-2247.3	15784.8	6.0	333.5	587.2	749.3
3	40	13011	3513.8	34486.6	414.2	2481.2	1346.3	2927.5
4	25	5447	3948.7	20050.1	420.0	1676.6	1013.0	1994.0
5	17	5521	6495.3	24709.8	705.2	2477.1	1499.8	2912.8
6	14	3752	6283.8	20433.9	733.2	2273.2	1470.4	2750.7
7	24	4331	10126.4	30202.9	1155.3	3437.2	2517.4	4480.7
8	20	2272	7579.8	20446.2	940.0	2374.0	1951.5	3204.3
9	15	2469	11117.0	26683.9	1604.5	3841.0	3089.6	5084.6
10	16	1518	8961.0	20578.3	1394.2	3131.7	2602.8	4184.0
11	36	1328	9524.1	22778.0	1277.2	3234.8	3038.2	4945.3
12	35	1132	11157.1	25350.0	1547.5	3804.1	3894.5	6210.6
13	51	656	8652.4	19501.3	1520.2	3569.2	3189.1	5158.8
14	40	610	11028.0	24458.5	2344.4	5090.7	4539.1	7208.1
15	35	302	8002.8	17805.0	1956.5	4175.6	3764.3	5946.7
16	23	166	6319.0	14277.0	1804.5	3905.9	3284.3	5334.7
17	18	106	5828.6	13250.0	1871.0	4049.5	3273.6	5364.8
18	8	27	2076.9	4927.0	721.5	1568.4	1295.8	2134.2
19	7	26	2931.8	6499.3	1055.6	2075.9	1816.5	2819.5
20	12	15	3775.3	8400.2	1894.3	2980.3	2902.8	3998.4
TOTAL	478	59792	118338.4	373364.6	23371.2	56178.2	47386.4	77318.3

EMPLOYEES, AGED 65 AND OVER

TABLE 20.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 20 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					NUMBER MORE THAN ADDED TO TAX ROLL				
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50	
1	0	100	3653	0	0	0	0	0	0	0	0	0
2	90	20	5743	2587	50	1272	160	220	1607	1610	2265	0
3	60	1135	2460	990	0	2171	550	40	165	17321	391	0
4	5	110	1546	0	0	20	500	4186	17330	8130	0	0
5	5	80	210	85	80	20	8068	10002	9192	75	1	0
6	0	20	0	120	5	1416	9159	815	3262	320	0	0
7	0	0	20	140	60	1846	7658	3049	1383	40	20	0
8	0	0	20	20	300	1195	1401	898	156	0	20	0
9	0	0	1	0	0	1283	152	809	531	71	0	0
10	0	0	0	0	2	85	1265	119	251	260	1	0
11	0	0	0	0	23	1051	674	9	226	224	2	0
12	0	0	0	0	4	1	396	9	339	47	2	0
13	0	0	0	0	0	62	310	236	89	5	0	0
14	0	0	0	0	0	2	299	148	150	3	0	0
15	0	0	0	0	0	0	1	88	128	1	0	0
16	0	0	0	0	0	0	0	59	76	19	0	0
17	0	0	0	0	0	0	0	0	41	2	0	0
18	0	0	0	0	0	0	0	10	10	0	0	0
19	0	0	0	0	0	0	1	6	8	1	0	0
20	0	0	0	0	0	0	0	1	1	0	2	0
TOTAL	160	1465	13653	3942	524	10424	30595	20704	34945	28129	2704	0

EMPLOYEES, AGED 65 AND OVER

TABLE 20.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 20

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE INCOME TAX PAID PROPOSED	PERSONAL TAX PAID PROPOSED	AVERAGE DIRECT TAXES CURRENT	FOR ALL TAXES PAID PROPOSED	ALL DIRECT TAXES OVER CURRENT	AVERAGE TAX RATES OVER CURRENT	PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	TAXES PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	3753	765.	723.	0.	-41.	32.	1.	.042	.001	.001	-.056	95.9
2	15624	1656.	1617.	32.	18.	63.	56.	.038	.034	.020	.011	95.5
3	25283	2597.	2577.	92.	120.	113.	139.	.043	.053	.036	.046	95.2
4	31827	3550.	3540.	191.	242.	209.	251.	.059	.071	.054	.068	94.1
5	27818	4627.	4613.	353.	415.	375.	425.	.081	.092	.077	.090	94.1
6	15117	5674.	5658.	486.	538.	515.	548.	.091	.097	.086	.095	93.1
7	14216	7079.	7046.	774.	826.	821.	849.	.116	.120	.110	.117	92.1
8	4010	9318.	9215.	1148.	1176.	1272.	1268.	.136	.136	.125	.128	89.1
9	2847	11170.	10950.	1413.	1519.	1646.	1723.	.147	.154	.129	.139	87.8
10	1983	14219.	14028.	1888.	2196.	2235.	2375.	.157	.167	.135	.157	81.3
11	2209	17528.	17270.	2592.	2830.	3039.	3060.	.173	.175	.150	.164	82.6
12	798	23591.	23080.	3847.	4567.	4623.	5041.	.196	.214	.167	.198	77.6
13	702	29564.	28834.	5739.	6326.	6765.	7030.	.229	.238	.199	.219	78.8
14	602	42855.	41705.	9009.	10531.	10831.	11647.	.253	.272	.216	.253	75.6
15	218	61510.	59406.	14409.	17650.	17409.	19714.	.283	.320	.243	.297	74.7
16	155	91723.	88838.	22997.	30242.	27818.	33068.	.303	.361	.259	.340	71.2
17	43	130023.	124463.	34689.	46228.	42534.	51733.	.327	.398	.279	.371	71.6
18	20	172735.	166076.	52236.	65347.	62402.	71983.	.361	.417	.315	.393	72.3
19	16	244600.	234687.	77196.	95901.	92021.	105776.	.376	.432	.329	.409	71.6
20	4	424590.	410437.	88648.	149427.	110716.	163559.	.261	.385	.216	.364	71.6
ALL	147245	5204.	5151.	533.	613.	608.	662.	.117	.127	.104	.119	89.7

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 20
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	142065.	-7536.	0.	0.	0.
REFORM(1, 2)	64097.	-7119.	0.	0.	0.
REFORM(1, 3)	7502.	-67.	0.	0.	0.
REFORM(1, 4)	1736.	72.	0.	0.	0.
TOTAL IN CLASS	215400.	-14650.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-2803.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	11421.	-1131.	0.	1291.	0.
REFORM(3, 2)	1274.	-290.	1313.	656.	0.
REFORM(3, 3)	3628.	989.	0.	0.	0.
REFORM(3, 4)	169.	80.	0.	0.	0.
REFORM(3, 5)	-218.	-59.	0.	0.	0.
TOTAL IN CLASS	16275.	-411.	1313.	1948.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-702.	0.
REFORM(4, 2)	11.	3.	0.	0.	0.
REFORM(4, 3)	-204.	-43.	0.	0.	0.
REFORM(4, 4)	-16.	-3.	0.	0.	0.
REFORM(4, 5)	18315.	4082.	0.	0.	0.
REFORM(4, 6)	6327.	1629.	0.	0.	0.
REFORM(4, 7)	3386.	872.	0.	0.	0.
REFORM(4, 8)	4609.	1153.	0.	0.	0.
TOTAL IN CLASS	32428.	7692.	0.	-702.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-2.	-1.	0.	0.	0.

EMPLOYEES, AGED 65 AND OVER

TABLE 20.2 (continued)

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-1613.	-347.	0.	0.	0.
REFORM(5, 3)	43.	13.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-596.	-104.	0.	0.	0.
TOTAL IN CLASS	-2169.	-439.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	42751.	12719.	0.	0.	-2293.
REFORM(6, 2)	1223.	186.	0.	0.	0.
TOTAL IN CLASS	43974.	12905.	0.	0.	-2293.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	45719.	7537.	0.	0.	0.
REFORM(7, 2)	251.	78.	0.	0.	0.
REFORM(7, 3)	827.	116.	0.	0.	0.
REFORM(7, 4)	4508.	675.	0.	0.	0.
REFORM(7, 5)	3772.	-1709.	0.	0.	0.
REFORM(7, 6)	3592.	0.	0.	0.	0.
TOTAL IN CLASS	58670.	6698.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	364579.	11795.	1313.	1246.	-5096.
CURRENT TOTAL	369895.	78512.	14311.	5864.	5096.
NEW TOTAL	734474.	90307.	15624.	7110.	-0.
PERCENT CHANGE	98.6	15.0	9.2	21.2	-100.0

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 20
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-173.	-129.	-135.	-296.	-223.	-517.	-285.	-266.	-236.
REFORM(1, 2)	0.	-41.	-227.	-748.	-968.	-891.	-1081.	-526.	-365.	-445.
REFORM(1, 3)	0.	0.	-14.	-42.	-44.	-13.	4.	1.	7.	3.
REFORM(1, 4)	0.	0.	1.	-0.	8.	10.	16.	8.	3.	10.
TOTAL IN CLASS	-2.	-215.	-370.	-925.	-1301.	-1116.	-1578.	-801.	-621.	-667.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-140.	-451.	-357.	-165.	-67.	-41.	-67.	-56.	-74.	-36.
REFORM(3, 2)	-13.	-42.	-34.	-20.	-19.	-12.	-21.	-18.	-27.	-15.
REFORM(3, 3)	0.	21.	20.	22.	37.	23.	48.	43.	69.	45.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-1.	-1.	-1.	-2.	-1.	-3.	-3.	-4.	-3.
TOTAL IN CLASS	-153.	-473.	-373.	-164.	-51.	-31.	-44.	-33.	-36.	-9.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-1.	-7.	-7.	-5.	-6.	-2.	-1.	-2.
REFORM(4, 4)	0.	-2.	0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	40.	165.	442.	521.	400.	538.	260.	238.	262.
REFORM(4, 6)	0.	4.	16.	55.	142.	136.	214.	98.	94.	93.
REFORM(4, 7)	0.	2.	9.	30.	76.	73.	114.	53.	50.	50.
REFORM(4, 8)	0.	7.	32.	84.	124.	94.	143.	52.	52.	62.
TOTAL IN CLASS	0.	51.	221.	605.	856.	698.	1004.	461.	433.	465.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-2.	-8.	-17.	-42.	-50.	-73.	-21.	-21.	-22.

EMPLOYEES, AGED 65 AND OVER

TABLE 20.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	2.	0.	0.	1.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-5.	-12.	-20.	-20.	-11.	-11.	-3.	-3.	-2.
TOTAL IN CLASS	0.	-7.	-20.	-37.	-60.	-60.	-84.	-23.	-24.	-24.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	44.	185.	495.	585.	452.	652.	385.	410.	798.
REFORM(6, 2)	0.	0.	2.	23.	42.	41.	35.	12.	9.	6.
TOTAL IN CLASS	0.	44.	187.	518.	626.	492.	688.	397.	419.	804.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	399.	996.	1603.	1614.	908.	923.	271.	206.	151.
REFORM(7, 2)	0.	1.	1.	2.	2.	3.	4.	3.	2.	2.
REFORM(7, 3)	0.	13.	18.	24.	22.	12.	12.	3.	3.	2.
REFORM(7, 4)	0.	56.	124.	167.	140.	71.	66.	18.	13.	7.
REFORM(7, 5)	0.	-79.	-81.	-119.	-120.	-198.	-268.	-188.	-99.	-124.
REFORM(7, 6)	0.	0.	-2.	-38.	-6.	4.	9.	3.	4.	5.
TOTAL IN CLASS	0.	390.	1057.	1638.	1651.	800.	748.	112.	130.	43.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	-154.	-210.	702.	1634.	1721.	783.	735.	112.	301.	611.
NEW TOTAL	2.	493.	2324.	6072.	9821.	7350.	11002.	4602.	4023.	3744.
PERCENT CHANGE	-153.	283.	3026.	7706.	11542.	8133.	11737.	4715.	4324.	4355.
	-8438.1	-42.6	30.2	26.9	17.5	10.7	6.7	2.4	7.5	16.3

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES														
REFORM(1, 1)	-494.	-420.	-747.	-1123.	-696.	-798.	-348.	-241.	-304.	-102.				
REFORM(1, 2)	-711.	-248.	-300.	-391.	-87.	-65.	-12.	-9.	-5.	-0.				
REFORM(1, 3)	3.	6.	6.	9.	4.	2.	1.	1.	0.	0.				
REFORM(1, 4)	6.	3.	2.	3.	1.	1.	0.	0.	0.	0.				
TOTAL IN CLASS	-1196.	-659.	-1039.	-1503.	-778.	-859.	-360.	-249.	-309.	-102.				
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT														
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME														
REFORM(3, 1)	-42.	-8.	15.	61.	66.	88.	57.	33.	39.	14.				
REFORM(3, 2)	-21.	-13.	-13.	-13.	-5.	-3.	-0.	-0.	-0.	0.				
REFORM(3, 3)	72.	59.	82.	125.	91.	97.	55.	31.	37.	13.				
REFORM(3, 4)	0.	0.	0.	11.	1.	9.	12.	4.	9.	33.				
REFORM(3, 5)	-4.	-4.	-5.	-7.	-5.	-6.	-3.	-2.	-2.	-1.				
TOTAL IN CLASS	4.	35.	79.	176.	148.	186.	120.	66.	82.	59.				
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME														
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(4, 2)	0.	0.	0.	1.	0.	-0.	0.	0.	0.	0.				
REFORM(4, 3)	-3.	-2.	-2.	-3.	-1.	-1.	-0.	-0.	-0.	-0.				
REFORM(4, 4)	0.	0.	-0.	-1.	0.	0.	0.	0.	0.	0.				
REFORM(4, 5)	317.	235.	232.	229.	93.	71.	21.	10.	7.	2.				
REFORM(4, 6)	140.	91.	109.	147.	90.	101.	41.	23.	27.	10.				
REFORM(4, 7)	75.	48.	58.	79.	48.	54.	22.	12.	14.	5.				
REFORM(4, 8)	32.	76.	90.	99.	71.	91.	23.	6.	12.	4.				
TOTAL IN CLASS	561.	448.	487.	550.	300.	315.	108.	51.	59.	21.				
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME														
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(5, 2)	-37.	-17.	-16.	-14.	-3.	-2.	-1.	-0.	-1.	-0.				
REFORM(5, 3)	1.	0.	1.	1.	0.	1.	1.	2.	1.	0.				
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(5, 5)	-4.	-2.	-3.	-3.	-2.	-2.	-1.	-0.	-0.	-0.				
TOTAL IN CLASS	-40.	-19.	-17.	-16.	-5.	-3.	0.	0.	-0.	-0.				
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE														

TABLE 20.4 (continued) EMPLOYEES, AGED 65 AND OVER

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	1177.	793.	928.	1726.	1038.	1461.	596.	383.	440.	170.
REFORM(6, 2)	5.	3.	2.	3.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	1182.	796.	930.	1729.	1039.	1462.	596.	383.	440.	170.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	179.	76.	74.	72.	29.	22.	7.	3.	2.	1.
REFORM(7, 2)	8.	3.	4.	10.	5.	6.	5.	2.	4.	12.
REFORM(7, 3)	2.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	5.	3.	2.	1.	1.	0.	0.	0.	0.	0.
REFORM(7, 5)	-183.	-113.	-112.	-111.	-34.	-8.	21.	5.	21.	82.
REFORM(7, 6)	3.	4.	3.	5.	2.	1.	0.	0.	0.	0.
TOTAL IN CLASS	15.	-26.	-28.	-21.	3.	23.	33.	11.	27.	95.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	526.	575.	412.	916.	707.	1123.	496.	262.	299.	243.
CURRENT TOTAL	5725.	3070.	4029.	5423.	3141.	3565.	1492.	1045.	1235.	355.
NEW TOTAL	6252.	3645.	4441.	6340.	3848.	4687.	1988.	1307.	1534.	598.
PERCENT CHANGE	9.2	18.7	10.2	16.9	22.5	31.5	33.3	25.1	24.2	68.6

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 20
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-173.	-129.	-135.	-296.	-223.	-517.	-285.	-266.	-236.
REFORM(1, 2)	0.	-41.	-227.	-748.	-968.	-891.	-1081.	-526.	-365.	-445.
REFORM(1, 3)	0.	0.	-14.	-42.	-44.	-13.	4.	1.	7.	3.
REFORM(1, 4)	0.	0.	1.	-0.	8.	10.	16.	8.	3.	10.
TOTAL IN CLASS	-2.	-215.	-370.	-925.	-1301.	-1116.	-1578.	-801.	-621.	-667.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-24.	-78.	-170.	-176.	-135.	-175.	-103.	-106.	-222.
TOTAL IN CLASS	-1.	-24.	-78.	-170.	-176.	-135.	-175.	-103.	-106.	-222.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-114.	-352.	-274.	-108.	-2.	-0.	10.	13.	29.	27.
REFORM(3, 2)	0.	9.	8.	9.	14.	9.	18.	16.	26.	17.
REFORM(3, 3)	0.	21.	20.	22.	37.	23.	48.	43.	69.	45.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-1.	-1.	-1.	-2.	-1.	-3.	-3.	-4.	-3.
TOTAL IN CLASS	-113.	-322.	-246.	-79.	47.	30.	73.	69.	120.	86.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-5.	-25.	-71.	-109.	-92.	-132.	-41.	-47.	-26.
REFORM(4, 2)	0.	-0.	0.	0.	-0.	-0.	0.	1.	0.	0.
REFORM(4, 3)	0.	-0.	-1.	-7.	-7.	-5.	-6.	-2.	-1.	-2.
REFORM(4, 4)	0.	-2.	0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	40.	165.	442.	521.	400.	538.	260.	238.	262.
REFORM(4, 6)	0.	4.	16.	55.	142.	136.	214.	98.	94.	93.
REFORM(4, 7)	0.	2.	9.	30.	76.	73.	114.	53.	50.	50.
REFORM(4, 8)	0.	7.	32.	84.	124.	94.	143.	52.	52.	62.
TOTAL IN CLASS	-0.	46.	196.	534.	747.	607.	872.	420.	386.	439.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-2.	-8.	-17.	-42.	-50.	-73.	-21.	-21.	-22.

EMPLOYEES, AGED 65 AND OVER

TABLE 20.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	2.	0.	0.	1.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-5.	-12.	-20.	-20.	-11.	-11.	-3.	-3.	-2.
TOTAL IN CLASS	0.	-7.	-20.	-37.	-60.	-60.	-84.	-23.	-24.	-24.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	24.	121.	356.	440.	341.	509.	300.	323.	617.
REFORM(6, 2)	0.	0.	2.	23.	42.	41.	35.	12.	9.	6.
TOTAL IN CLASS	-1.	24.	123.	379.	482.	382.	545.	312.	333.	623.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	399.	996.	1603.	1614.	908.	923.	271.	206.	151.
REFORM(7, 2)	0.	1.	1.	2.	2.	3.	4.	3.	2.	2.
REFORM(7, 3)	0.	13.	18.	24.	22.	12.	12.	3.	3.	2.
REFORM(7, 4)	0.	56.	124.	167.	140.	71.	66.	18.	13.	7.
REFORM(7, 5)	0.	-79.	-81.	-119.	-120.	-198.	-268.	-188.	-99.	-124.
REFORM(7, 6)	0.	0.	-2.	-38.	-6.	4.	9.	3.	4.	5.
TOTAL IN CLASS	0.	390.	1057.	1638.	1651.	800.	748.	112.	130.	43.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-118.	-109.	662.	1340.	1391.	506.	401.	-14.	218.	277.
CURRENT TOTAL	122.	989.	2847.	6638.	10439.	7778.	11670.	5100.	4686.	4432.
NEW TOTAL	4.	880.	3508.	7979.	11829.	8284.	12072.	5086.	4904.	4709.
PERCENT CHANGE	-96.5	-11.0	23.2	20.2	13.3	6.5	3.4	-0.3	4.6	6.2

REFORM	INCOME CLASSES										18	19	20
	11	12	13	14	15	16	17						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)	-494.	-420.	-747.	-1123.	-696.	-798.	-348.	-241.	-304.	-102.			
REFORM(1, 2)	-711.	-248.	-300.	-391.	-87.	-65.	-12.	-9.	-5.	-0.			
REFORM(1, 3)	3.	6.	6.	9.	4.	2.	1.	1.	0.	0.			
REFORM(1, 4)	6.	3.	2.	3.	1.	1.	0.	0.	0.	0.			
TOTAL IN CLASS	-1196.	-659.	-1039.	-1503.	-778.	-859.	-360.	-249.	-309.	-102.			
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(2, 4)	-308.	-172.	-184.	-318.	-170.	-226.	-87.	-57.	-65.	-25.			
TOTAL IN CLASS	-308.	-172.	-184.	-318.	-170.	-226.	-87.	-57.	-65.	-25.			
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)	52.	60.	99.	176.	142.	162.	96.	55.	65.	23.			
REFORM(3, 2)	27.	22.	30.	45.	33.	35.	20.	11.	13.	5.			
REFORM(3, 3)	72.	59.	82.	125.	91.	97.	55.	31.	37.	13.			
REFORM(3, 4)	0.	0.	0.	11.	1.	9.	12.	4.	9.	33.			
REFORM(3, 5)	-4.	-4.	-5.	-7.	-5.	-6.	-3.	-2.	-2.	-1.			
TOTAL IN CLASS	146.	136.	207.	349.	262.	297.	180.	99.	122.	73.			
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)	-64.	-29.	-18.	-21.	-9.	-9.	-2.	-0.	-1.	-0.			
REFORM(4, 2)	0.	0.	0.	1.	0.	0.	0.	0.	0.	0.			
REFORM(4, 3)	-3.	-2.	-2.	-3.	-1.	-1.	-0.	-0.	-0.	-0.			
REFORM(4, 4)	0.	0.	0.	-1.	0.	0.	0.	0.	0.	0.			
REFORM(4, 5)	317.	235.	232.	229.	93.	71.	21.	10.	7.	2.			
REFORM(4, 6)	140.	91.	109.	147.	90.	101.	41.	23.	27.	10.			
REFORM(4, 7)	75.	48.	58.	79.	48.	54.	22.	12.	14.	5.			
REFORM(4, 8)	32.	76.	90.	99.	71.	91.	23.	6.	12.	4.			
TOTAL IN CLASS	497.	418.	469.	529.	291.	306.	105.	51.	59.	21.			
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	-1.	-0.			
REFORM(5, 2)	-37.	-17.	-16.	-14.	-3.	-2.	-1.	-1.	-0.	-0.			
REFORM(5, 3)	1.	0.	1.	1.	0.	1.	0.	0.	0.	0.			
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.			
REFORM(5, 5)	-4.	-2.	-3.	-3.	-2.	-2.	-1.	-0.	-0.	-0.			
TOTAL IN CLASS	-40.	-19.	-17.	-16.	-5.	-3.	0.	0.	-0.	-0.			
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													

TABLE 20.5 (continued) EMPLOYEES, AGED 65 AND OVER

REFORM	INCOME CLASSES			13	14	15	16	17	18	19	20
	11	12									
REFORM(6, 1)	926.	652.	777.	1467.	899.	1276.	524.	337.	387.	150.	
REFORM(6, 2)	5.	3.	2.	3.	1.	1.	0.	0.	0.	0.	
TOTAL IN CLASS	931.	655.	779.	1470.	900.	1277.	525.	337.	387.	150.	
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES											
REFORM(7, 1)	179.	76.	74.	72.	29.	22.	7.	3.	2.	1.	
REFORM(7, 2)	8.	3.	4.	10.	5.	6.	5.	2.	4.	12.	
REFORM(7, 3)	2.	1.	1.	1.	0.	0.	0.	0.	0.	0.	
REFORM(7, 4)	5.	3.	2.	1.	1.	0.	0.	0.	0.	0.	
REFORM(7, 5)	-183.	-113.	-112.	-111.	-34.	-8.	21.	5.	21.	82.	
REFORM(7, 6)	3.	4.	3.	5.	2.	1.	0.	0.	0.	0.	
TOTAL IN CLASS	15.	-26.	-28.	-21.	3.	23.	33.	11.	27.	95.	
UNDISTRIBUTED AMOUNTS											
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	
TOTAL CHANGES	45.	333.	187.	491.	502.	814.	396.	192.	220.	211.	
CURRENT TOTAL	6714.	3689.	4749.	6521.	3795.	4312.	1829.	1248.	1472.	443.	
NEW TOTAL	6759.	4023.	4935.	7011.	4298.	5125.	2225.	1440.	1692.	654.	
PERCENT CHANGE	.7	9.0	3.9	7.5	13.2	18.9	21.6	15.4	14.9	47.7	

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 20 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-11.	-5.	-4.	-11.	-15.	-36.	-71.	-94.	-119.
REFORM(1, 2)	0.	-3.	-9.	-23.	-35.	-59.	-76.	-131.	-128.	-224.
REFORM(1, 3)	0.	0.	-1.	-1.	-2.	-1.	0.	0.	2.	2.
REFORM(1, 4)	0.	0.	0.	-0.	0.	1.	1.	2.	1.	5.
TOTAL IN CLASS	-0.	-14.	-15.	-29.	-47.	-74.	-111.	-200.	-218.	-337.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-0.	-2.	-3.	-5.	-6.	-9.	-12.	-26.	-37.	-112.
TOTAL IN CLASS	-0.	-2.	-3.	-5.	-6.	-9.	-12.	-26.	-37.	-112.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-30.	-23.	-11.	-3.	-0.	-0.	1.	3.	10.	14.
REFORM(3, 2)	0.	1.	0.	0.	1.	1.	1.	4.	9.	8.
REFORM(3, 3)	0.	1.	1.	1.	1.	2.	3.	11.	24.	23.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.
TOTAL IN CLASS	-30.	-21.	-10.	-2.	2.	2.	5.	17.	42.	43.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-1.	-2.	-4.	-6.	-9.	-10.	-17.	-13.
REFORM(4, 2)	0.	-0.	0.	0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.
REFORM(4, 4)	0.	-0.	0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	3.	7.	14.	19.	26.	38.	65.	83.	132.
REFORM(4, 6)	0.	0.	1.	2.	5.	9.	15.	24.	33.	47.
REFORM(4, 7)	0.	0.	0.	1.	3.	5.	8.	13.	18.	25.
REFORM(4, 8)	0.	0.	1.	3.	4.	6.	10.	13.	18.	31.
TOTAL IN CLASS	-0.	3.	8.	17.	27.	40.	61.	105.	135.	221.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-1.	-2.	-3.	-5.	-5.	-7.	-11.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.

TABLE 20.6 (continued)
EMPLOYEES, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-0.	-1.	-1.	-2.	-4.	-6.	-6.	-8.	-12.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-0.	2.	5.	11.	16.	23.	36.	75.	114.	311.
REFORM(6, 2)	0.	0.	0.	1.	2.	3.	2.	3.	3.	3.
TOTAL IN CLASS	-0.	2.	5.	12.	17.	25.	38.	78.	117.	314.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	26.	39.	50.	58.	60.	65.	68.	72.	76.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	1.	1.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	4.	5.	5.	5.	5.	5.	5.	5.	4.
REFORM(7, 5)	0.	-5.	-3.	-4.	-4.	-13.	-19.	-47.	-35.	-63.
REFORM(7, 6)	0.	0.	-0.	-1.	-0.	0.	1.	1.	2.	2.
TOTAL IN CLASS	0.	25.	42.	51.	59.	53.	53.	28.	46.	22.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-31.	-7.	26.	42.	50.	33.	28.	-3.	77.	139.
CURRENT TOTAL	32.	63.	113.	209.	375.	515.	821.	1272.	1646.	2235.
NEW TOTAL	1.	56.	139.	251.	425.	548.	849.	1268.	1723.	2375.
PERCENT CHANGE	-96.5	-11.0	23.2	20.2	13.3	6.5	3.4	-0.3	4.6	6.2

TABLE 20.6 (continued)
EMPLOYEES, AGED 65 AND OVER

REFORM	INCOME CLASSES										EMPLOYEES, AGED 65 AND OVER			
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	419.	817.	1107.	2436.	4122.	8233.	12197.	16830.	24195.	37426.				
REFORM(6, 2)	2.	4.	3.	5.	5.	5.	2.	5.	2.	0.				
TOTAL IN CLASS	421.	821.	1110.	2441.	4127.	8238.	12200.	16835.	24197.	37426.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	81.	96.	106.	119.	133.	144.	154.	155.	155.	155.				
REFORM(7, 2)	3.	4.	6.	17.	22.	37.	111.	78.	222.	2980.				
REFORM(7, 3)	1.	1.	2.	2.	2.	2.	3.	3.	3.	4.				
REFORM(7, 4)	2.	3.	3.	2.	2.	2.	3.	3.	0.	0.				
REFORM(7, 5)	-83.	-142.	-160.	-185.	-157.	-50.	480.	267.	1287.	20556.				
REFORM(7, 6)	2.	5.	5.	9.	10.	9.	8.	21.	3.	39.				
TOTAL IN CLASS	7.	-33.	-39.	-35.	12.	145.	758.	528.	1671.	23735.				
UNDISTRIBUTED AMOUNTS														
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES														
CURRENT TOTAL	20.	418.	266.	815.	2305.	5250.	9199.	9581.	13755.	52843.				
NEW TOTAL	3039.	4623.	6765.	10831.	17409.	27818.	42534.	62402.	92021.	110716.				
PERCENT CHANGE	3060.	5041.	7030.	11647.	19714.	33068.	51733.	71983.	105776.	163559.				
	.7	9.0	3.9	7.5	13.2	18.9	21.6	15.4	14.9	47.7				

TABLE 20.7

EMPLOYEES, AGED 65 AND OVER

SUMMARY OF RECORDS PROCESSED IN A/o/s CLASS 20

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	12	3753	-2451.3	2699.2	1.8	-152.5	121.9	4.7
2	41	15624	514.1	25025.7	493.3	283.2	989.4	885.1
3	43	25283	16411.0	63324.3	2324.0	3026.3	2846.6	3535.1
4	40	31827	41919.1	108591.6	6071.7	7706.1	6638.2	8049.1
5	39	27818	61533.1	123329.3	9821.4	11542.2	10438.8	11937.9
6	25	15117	43246.1	82091.0	7349.8	8132.9	7777.9	8375.9
7	43	14216	58692.7	95957.4	11002.2	11736.9	11670.4	12203.8
8	4010	2847	22891.5	35834.4	4602.2	4714.6	5100.1	5127.3
9	21	19879.8	30398.1	30398.1	4023.4	4324.1	4686.3	4951.7
10	26	1983	17091.0	27060.7	3743.5	4354.9	4432.4	4734.6
11	30	2209	24042.2	36613.0	5725.2	6251.6	6713.6	6822.6
12	30	798	11559.6	17986.7	3069.9	3644.6	3689.2	4052.0
13	23	702	13329.3	19910.0	4028.7	4440.8	4748.7	4953.8
14	27	602	15923.6	24791.1	5423.3	6339.7	6520.6	7032.3
15	16	218	8365.4	12938.5	3141.1	3847.8	3795.1	4306.5
16	13	155	8478.3	13662.8	3564.6	4687.5	4311.8	5134.6
17	6	43	3315.9	5460.5	1911.6	1987.8	1829.0	2226.9
18	6	20	2117.1	3345.2	1044.7	1306.9	1248.0	1440.1
19	9	16	2324.4	3794.3	1235.1	1534.4	1472.3	1693.0
20	3	4	712.5	1660.6	354.6	597.7	442.9	654.3
TOTAL	481	147245	369895.4	734474.4	78512.2	90307.5	89473.1	98119.5

FARMERS AND FISHERMEN,
AGED 65 AND OVER

TABLE 21.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 21 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OBTAINING REFUNDS	LESS THAN -50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	MORE THAN 50	NUMBER ADDED TO TAX ROLL
1	60	0	2500	0	0	0	0	0	0	0	0	0
2	0	0	2971	450	0	0	20	0	625	85	0	0
3	0	0	4916	20	470	0	0	2610	0	835	390	0
4	20	0	875	20	0	0	20	180	20	2751	3245	0
5	0	0	0	0	0	0	20	0	1225	3181	1405	0
6	0	0	0	0	0	0	60	640	1088	800	245	0
7	0	5	0	0	0	140	425	526	1220	986	185	0
8	0	0	0	0	0	20	0	245	1	60	100	0
9	0	0	0	0	21	0	122	0	127	280	25	0
10	0	0	2	0	0	4	3	363	40	254	0	0
11	0	0	1	0	0	6	130	164	33	113	0	0
12	0	0	0	0	0	0	97	14	39	2	23	0
13	0	0	0	0	0	0	34	0	17	25	20	0
14	0	0	0	0	0	1	10	16	7	0	1	0
15	0	0	0	0	0	2	1	0	1	4	0	0
16	0	0	0	0	0	0	0	0	0	0	3	0
17	0	0	0	0	0	0	0	0	0	4	2	0
18	0	0	0	0	0	0	0	1	0	1	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	80	5	11265	490	491	174	942	4759	4443	9381	5644	0

FARMERS AND FISHERMEN,
AGED 65 AND OVER

TABLE 21.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 21

INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME COMP. MODIFIED DEF. COMP. DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	2560	169.	127.	40.	1.	.015	40.2
2	4541	1572.	1529.	45.	21.	.003	89.4
3	12096	2595.	2560.	81.	90.	.016	88.1
4	5291	3594.	3573.	159.	211.	.034	88.5
5	4671	4521.	4508.	299.	413.	.056	84.1
6	2773	5502.	5483.	438.	543.	.070	86.1
7	3402	7446.	7396.	788.	960.	.094	83.3
8	351	9012.	8957.	1123.	1276.	.114	85.3
9	550	11357.	11287.	1473.	1764.	.113	76.9
10	666	13340.	13233.	1900.	2253.	.123	77.0
11	470	17765.	17607.	2921.	3401.	.140	74.8
12	172	22411.	22080.	4276.	4625.	.163	74.6
13	78	30013.	29388.	6618.	7413.	.188	73.7
14	34	42824.	41992.	10786.	11674.	.216	73.3
15	8	59581.	57447.	17801.	19910.	.252	74.0
16	3	98932.	96165.	21463.	32489.	.176	72.9
17	6	121038.	117388.	25173.	40115.	.155	69.9
18	2	195247.	181637.	69917.	83614.	.428	72.3
19	0	0.	0.	0.	0.	.000	.0
20	0	0.	0.	0.	0.	.000	.0
ALL	37674	4137.	4097.	355.	424.	.070	83.8
						.094	

TABLE 21.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 21
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	37288.	-691.	0.	0.	0.
REFORM(1, 2)	19374.	-1192.	0.	0.	0.
REFORM(1, 3)	1803.	-10.	0.	0.	0.
REFORM(1, 4)	450.	12.	0.	0.	0.
TOTAL IN CLASS	58914.	-1882.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-774.
TOTAL IN CLASS	0.	0.	0.	0.	-774.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	2462.	-680.	0.	251.	0.
REFORM(3, 2)	248.	-84.	256.	128.	0.
REFORM(3, 3)	706.	113.	0.	0.	0.
REFORM(3, 4)	17.	8.	0.	0.	0.
REFORM(3, 5)	-42.	-7.	0.	0.	0.
TOTAL IN CLASS	3390.	-650.	256.	379.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-5.	0.
REFORM(4, 2)	10.	2.	0.	0.	0.
REFORM(4, 3)	-1427.	-209.	0.	0.	0.
REFORM(4, 4)	-230.	-44.	0.	0.	0.
REFORM(4, 5)	8602.	1565.	0.	0.	0.
REFORM(4, 6)	1543.	328.	0.	0.	0.
REFORM(4, 7)	826.	176.	0.	0.	0.
REFORM(4, 8)	2068.	392.	0.	0.	0.
TOTAL IN CLASS	11392.	2211.	0.	-5.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	0.	0.	0.	0.	0.

FARMERS AND FISHERMEN,
AGED 65 AND OVER

TABLE 21.3 (continued)

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-3.	-1.	0.	0.	0.
REFORM(5, 3)	5.	1.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-112.	-14.	0.	0.	0.
TOTAL IN CLASS	-110.	-14.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	12708.	2697.	0.	0.	-633.
REFORM(6, 2)	303.	27.	0.	0.	0.
TOTAL IN CLASS	13010.	2724.	0.	0.	-633.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	11698.	1494.	0.	0.	0.
REFORM(7, 2)	73.	17.	0.	0.	0.
REFORM(7, 3)	247.	21.	0.	0.	0.
REFORM(7, 4)	1335.	154.	0.	0.	0.
REFORM(7, 5)	1089.	-435.	0.	0.	0.
REFORM(7, 6)	917.	-18.	0.	0.	0.
TOTAL IN CLASS	15358.	1233.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	101955.	3623.	256.	374.	-1407.
CURRENT TOTAL	47678.	10823.	2785.	1141.	1407.
NEW TOTAL	149633.	14446.	3041.	1515.	-0.
PERCENT CHANGE	213.8	33.5	9.2	32.7	-100.0

TABLE 21.4

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 21
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-5.	-10.	-5.	-6.	-11.	-25.	-99.	-20.	-42.	-65.
REFORM(1, 2)	-0.	-4.	-112.	-96.	-163.	-133.	-218.	-33.	-82.	-100.
REFORM(1, 3)	0.	-0.	-1.	-9.	-1.	-4.	-0.	0.	0.	2.
REFORM(1, 4)	0.	0.	0.	-0.	0.	0.	5.	3.	0.	1.
TOTAL IN CLASS	-5.	-14.	-118.	-111.	-175.	-162.	-312.	-49.	-124.	-162.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-96.	-156.	-302.	-67.	-17.	-11.	-27.	-3.	-5.	-8.
REFORM(3, 2)	-9.	-14.	-28.	-7.	-3.	-3.	-8.	-1.	-2.	-3.
REFORM(3, 3)	0.	4.	16.	6.	5.	5.	17.	2.	4.	8.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-0.	-0.	-0.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	-104.	-166.	-316.	-68.	-15.	-9.	-18.	-2.	-3.	-4.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	1.	0.	0.	0.	0.
REFORM(4, 3)	0.	-4.	-28.	-23.	-29.	-26.	-41.	-6.	-10.	-13.
REFORM(4, 4)	0.	-3.	-3.	-6.	-1.	-0.	0.	-0.	0.	-3.
REFORM(4, 5)	0.	17.	159.	148.	251.	166.	339.	35.	92.	138.
REFORM(4, 6)	0.	2.	16.	15.	32.	29.	68.	9.	24.	36.
REFORM(4, 7)	0.	1.	8.	17.	17.	15.	36.	5.	13.	19.
REFORM(4, 8)	0.	5.	36.	31.	53.	29.	72.	6.	37.	32.
TOTAL IN CLASS	0.	18.	188.	173.	323.	214.	474.	50.	156.	210.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.

TABLE 21.4 (continued)

FARMERS AND FISHERMEN,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	1.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-4.	-3.	-3.	-2.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-1.	-4.	-3.	-3.	-1.	-1.	-0.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	19.	178.	166.	281.	186.	387.	47.	158.	277.
REFORM(6, 2)	0.	0.	0.	6.	2.	4.	7.	2.	0.	2.
TOTAL IN CLASS	0.	19.	179.	172.	283.	191.	394.	49.	158.	279.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	63.	362.	241.	259.	164.	221.	24.	38.	50.
REFORM(7, 2)	0.	0.	1.	1.	0.	0.	1.	0.	0.	2.
REFORM(7, 3)	0.	2.	9.	4.	2.	1.	2.	0.	0.	0.
REFORM(7, 4)	0.	8.	44.	27.	25.	16.	21.	2.	2.	5.
REFORM(7, 5)	0.	-48.	-144.	-63.	-17.	-30.	-48.	-4.	-0.	-35.
REFORM(7, 6)	0.	-0.	-5.	-16.	-2.	-0.	2.	1.	0.	1.
TOTAL IN CLASS	0.	25.	268.	194.	267.	152.	199.	23.	41.	23.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-109.	-119.	197.	358.	680.	384.	735.	72.	228.	347.
CURRENT TOTAL	5.	23.	481.	651.	1187.	1071.	2359.	357.	704.	1082.
NEW TOTAL	-104.	-96.	678.	1009.	1867.	1455.	3094.	429.	932.	1429.
PERCENT CHANGE	-2304.0	-515.8	40.8	54.9	57.3	35.8	31.2	20.1	32.5	32.1

TABLE 21.4 (continued)

FARMERS AND FISHERMEN,
AGED 65 AND OVER

REFORM	INCOME CLASSES											19	20
	11	12	13	14	15	16	17	18					
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)	-95.	-80.	-78.	-62.	-26.	-11.	-25.	-27.	0.	0.	0.		
REFORM(1, 2)	-115.	-72.	-29.	-28.	-2.	-0.	-2.	-1.	0.	0.	0.		
REFORM(1, 3)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(1, 4)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	-209.	-151.	-106.	-90.	-28.	-11.	-27.	-27.	0.	0.	0.		
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)	-4.	-3.	2.	2.	2.	2.	5.	7.	0.	0.	0.		
REFORM(3, 2)	-3.	-2.	-1.	-1.	-0.	-0.	-0.	-0.	0.	0.	0.		
REFORM(3, 3)	10.	7.	8.	5.	3.	2.	5.	6.	0.	0.	0.		
REFORM(3, 4)	0.	0.	0.	0.	0.	5.	3.	0.	0.	0.	0.		
REFORM(3, 5)	-1.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.		
TOTAL IN CLASS	2.	2.	8.	6.	5.	8.	12.	13.	0.	0.	0.		
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(4, 3)	-14.	-6.	-5.	-2.	-1.	-0.	-1.	-0.	0.	0.	0.		
REFORM(4, 4)	-5.	-1.	-1.	-2.	0.	0.	-18.	0.	0.	0.	0.		
REFORM(4, 5)	124.	48.	26.	12.	3.	1.	3.	1.	0.	0.	0.		
REFORM(4, 6)	39.	20.	15.	10.	3.	2.	7.	3.	0.	0.	0.		
REFORM(4, 7)	21.	11.	8.	5.	2.	1.	4.	1.	0.	0.	0.		
REFORM(4, 8)	38.	20.	17.	8.	1.	1.	6.	1.	0.	0.	0.		
TOTAL IN CLASS	204.	92.	60.	30.	8.	5.	1.	6.	0.	0.	0.		
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 2)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.		
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 5)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.		
TOTAL IN CLASS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													
TOTAL IN CLASS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.		

TABLE 21.4 (continued)

FARMERS AND FISHERMEN,
AGED 65 AND OVER

REFORM	INCOME CLASSES			14	15	16	17	18	19	20
	11	12	13							
REFORM(6, 1)	363.	180.	141.	112.	40.	26.	94.	40.	0.	0.
REFORM(6, 2)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	364.	181.	141.	112.	40.	26.	94.	40.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	40.	16.	8.	4.	1.	0.	1.	0.	0.	0.
REFORM(7, 2)	2.	1.	1.	1.	0.	2.	5.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-41.	-21.	-14.	-4.	-1.	10.	25.	-0.	0.	0.
REFORM(7, 6)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	4.	-3.	-4.	1.	1.	12.	30.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	365.	120.	99.	60.	27.	39.	109.	31.	-0.	-0.
CURRENT TOTAL	1161.	619.	431.	309.	116.	51.	109.	109.	0.	0.
NEW TOTAL	1525.	739.	530.	369.	142.	89.	219.	140.	0.	0.
PERCENT CHANGE	31.4	19.4	22.9	19.5	22.9	75.9	100.1	28.9	-0.	-0.

TABLE 21.5

FARMERS AND FISHERMEN,
AGED 65 AND OVERPRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 21
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES											
REFORM		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)		-5.	-10.	-5.	-6.	-11.	-25.	-99.	-20.	-42.	-65.
REFORM(1, 2)		-0.	-4.	-112.	-96.	-163.	-133.	-218.	-33.	-82.	-100.
REFORM(1, 3)		0.	-0.	-1.	-9.	-1.	-4.	-0.	0.	0.	2.
REFORM(1, 4)		0.	0.	0.	-0.	0.	0.	5.	3.	0.	1.
TOTAL IN CLASS		-5.	-14.	-118.	-111.	-175.	-162.	-312.	-49.	-124.	-162.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)		-9.	-20.	-100.	-60.	-91.	-57.	-107.	-13.	-43.	-71.
TOTAL IN CLASS		-9.	-20.	-100.	-60.	-91.	-57.	-107.	-13.	-43.	-71.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)		-78.	-124.	-233.	-50.	-7.	-2.	2.	0.	1.	4.
REFORM(3, 2)		0.	2.	7.	2.	2.	2.	6.	1.	2.	3.
REFORM(3, 3)		0.	4.	16.	6.	5.	5.	17.	2.	4.	8.
REFORM(3, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)		0.	-0.	-1.	-0.	-0.	-0.	-1.	-0.	-0.	-0.
TOTAL IN CLASS		-78.	-118.	-212.	-41.	-0.	4.	24.	3.	7.	14.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)		-0.	0.	-0.	-0.	-1.	-1.	-0.	0.	-0.	-0.
REFORM(4, 2)		0.	0.	0.	0.	0.	1.	0.	0.	0.	0.
REFORM(4, 3)		0.	-4.	-28.	-23.	-29.	-26.	-41.	-6.	-10.	-13.
REFORM(4, 4)		0.	-3.	-3.	-6.	-1.	-0.	0.	-0.	0.	-3.
REFORM(4, 5)		0.	17.	159.	148.	251.	166.	339.	35.	92.	138.
REFORM(4, 6)		0.	12.	16.	15.	32.	29.	68.	9.	24.	36.
REFORM(4, 7)		0.	1.	8.	8.	17.	15.	36.	5.	13.	19.
REFORM(4, 8)		0.	5.	36.	31.	53.	29.	72.	6.	37.	32.
TOTAL IN CLASS		-0.	18.	188.	173.	322.	213.	474.	50.	156.	210.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)		0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.

FARMERS AND FISHERMEN,
AGED 65 AND OVER

TABLE 21.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	1.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-4.	-3.	-3.	-2.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-1.	-4.	-3.	-3.	-1.	-1.	-0.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-7.	3.	97.	117.	207.	139.	300.	37.	123.	218.
REFORM(6, 2)	0.	0.	0.	6.	2.	4.	7.	2.	0.	2.
TOTAL IN CLASS	-7.	3.	97.	123.	209.	144.	307.	39.	124.	221.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	63.	362.	241.	259.	164.	221.	24.	38.	50.
REFORM(7, 2)	0.	0.	1.	1.	0.	0.	1.	0.	0.	2.
REFORM(7, 3)	0.	2.	9.	4.	2.	1.	2.	0.	0.	0.
REFORM(7, 4)	0.	8.	44.	27.	25.	16.	21.	2.	2.	5.
REFORM(7, 5)	0.	-48.	-144.	-63.	-17.	-30.	-48.	-4.	-0.	-35.
REFORM(7, 6)	0.	-0.	-5.	-16.	-2.	-0.	2.	1.	0.	1.
TOTAL IN CLASS	0.	25.	268.	194.	267.	152.	199.	23.	41.	23.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-98.	-107.	119.	276.	529.	292.	584.	53.	160.	235.
CURRENT TOTAL	102.	204.	975.	841.	1398.	1214.	2681.	394.	810.	1265.
NEW TOTAL	3.	97.	1094.	1117.	1927.	1506.	3265.	448.	970.	1501.
PERCENT CHANGE	-96.9	-52.6	12.2	32.8	37.8	24.1	21.8	13.6	19.8	18.6

TABLE 21.5 (continued)

FARMERS AND FISHERMEN,
AGED 65 AND OVER

REFORM	INCOME CLASSES				15	16	17	18	19	20
	11	12	13	14						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-95.	-80.	-78.	-62.	-26.	-11.	-25.	-27.	0.	0.
REFORM(1, 2)	-115.	-72.	-29.	-28.	-2.	-0.	-2.	-1.	0.	0.
REFORM(1, 3)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-209.	-151.	-106.	-90.	-28.	-11.	-27.	-27.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-86.	-41.	-27.	-20.	-7.	-4.	-14.	-6.	0.	0.
TOTAL IN CLASS	-86.	-41.	-27.	-20.	-7.	-4.	-14.	-6.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	8.	6.	10.	7.	5.	3.	8.	11.	0.	0.
REFORM(3, 2)	4.	3.	3.	2.	1.	1.	2.	2.	0.	0.
REFORM(3, 3)	10.	7.	8.	5.	3.	2.	5.	6.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	0.	5.	3.	0.	0.	0.
REFORM(3, 5)	-1.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.
TOTAL IN CLASS	21.	16.	20.	13.	10.	10.	18.	19.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	-1.	-0.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-14.	-6.	-5.	-2.	-1.	-0.	-1.	-0.	0.	0.
REFORM(4, 4)	-5.	-1.	-1.	-2.	0.	0.	-18.	0.	0.	0.
REFORM(4, 5)	124.	48.	26.	12.	3.	1.	3.	1.	0.	0.
REFORM(4, 6)	39.	20.	15.	10.	3.	2.	7.	3.	0.	0.
REFORM(4, 7)	21.	11.	8.	5.	2.	1.	4.	1.	0.	0.
REFORM(4, 8)	38.	20.	17.	8.	1.	1.	6.	1.	0.	0.
TOTAL IN CLASS	203.	91.	60.	30.	8.	4.	1.	6.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.
TOTAL IN CLASS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 21.5 (continued)

FARMERS AND FISHERMEN,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	293.	147.	119.	96.	35.	22.	82.	35.	0.	0.
REFORM(6, 2)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	294.	148.	119.	96.	35.	22.	82.	35.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	40.	16.	8.	4.	1.	0.	1.	0.	0.	0.
REFORM(7, 2)	2.	1.	1.	1.	0.	2.	5.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	2.	1.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-41.	-21.	-14.	-4.	-1.	10.	25.	-0.	0.	0.
REFORM(7, 6)	1.	1.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	4.	-3.	-4.	1.	1.	12.	30.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	225.	60.	62.	30.	19.	33.	90.	27.	-0.	-0.
CURRENT TOTAL	1373.	736.	516.	367.	141.	64.	151.	140.	0.	0.
NEW TOTAL	1598.	796.	578.	397.	159.	97.	241.	167.	0.	0.
PERCENT CHANGE	16.4	8.2	12.0	8.2	13.3	51.4	59.4	19.6	-0.	-0.

FARMERS AND FISHERMEN,
AGED 65 AND OVER

TABLE 21.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-0.	-1.	-1.	-0.	-0.	-1.	-1.
TOTAL IN CLASS	0.	-0.	-0.	-0.	-1.	-0.	-0.	-0.	-1.	-1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-3.	1.	8.	22.	44.	50.	88.	106.	224.	328.
REFORM(6, 2)	0.	0.	0.	1.	0.	2.	2.	6.	1.	4.
TOTAL IN CLASS	-3.	1.	8.	23.	45.	52.	90.	111.	225.	332.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	14.	30.	46.	55.	59.	65.	68.	69.	76.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	3.
REFORM(7, 3)	0.	0.	1.	1.	0.	0.	0.	0.	1.	0.
REFORM(7, 4)	0.	2.	4.	5.	5.	6.	6.	6.	4.	7.
REFORM(7, 5)	0.	-11.	-12.	-12.	-4.	-11.	-14.	-10.	-1.	-53.
REFORM(7, 6)	0.	-0.	-0.	-3.	-1.	-0.	0.	2.	0.	2.
TOTAL IN CLASS	0.	6.	22.	37.	57.	55.	58.	66.	74.	35.
UNDISTRIBUTED AMOUNTS										
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-38.	-24.	10.	52.	113.	105.	172.	152.	291.	353.
CURRENT TOTAL	40.	45.	81.	159.	299.	438.	788.	1123.	1473.	1900.
NEW TOTAL	1.	21.	90.	211.	413.	543.	960.	1276.	1764.	2253.
PERCENT CHANGE	-96.9	-52.6	12.2	32.8	37.8	24.1	21.8	13.6	19.8	18.6

TABLE 21.6 (continued)

REFORM	INCOME CLASSES											19	20
	11	12	13	14	15	16	17	18					
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)	-203.	-465.	-996.	-1835.	-3213.	-3810.	-4184.	-13271.	0.	0.	0.	0.	
REFORM(1, 2)	-245.	-420.	-375.	-834.	-257.	-2.	-345.	-599.	0.	0.	0.	0.	
REFORM(1, 3)	2.	4.	5.	11.	0.	0.	0.	85.	0.	0.	0.	0.	
REFORM(1, 4)	1.	3.	2.	9.	0.	0.	0.	42.	0.	0.	0.	0.	
TOTAL IN CLASS	-444.	-877.	-1364.	-2649.	-3471.	-3812.	-4529.	-13743.	0.	0.	0.	0.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-184.	-236.	-343.	-594.	-820.	-1346.	-2316.	-2961.	0.	0.	0.	0.	
TOTAL IN CLASS	-184.	-236.	-343.	-594.	-820.	-1346.	-2316.	-2961.	0.	0.	0.	0.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)	17.	35.	124.	200.	650.	983.	1367.	5581.	0.	0.	0.	0.	
REFORM(3, 2)	8.	16.	37.	53.	153.	215.	292.	1143.	0.	0.	0.	0.	
REFORM(3, 3)	21.	43.	101.	146.	420.	592.	805.	3158.	0.	0.	0.	0.	
REFORM(3, 4)	0.	0.	0.	0.	0.	1568.	528.	0.	0.	0.	0.	0.	
REFORM(3, 5)	-1.	-3.	-6.	-9.	-25.	-36.	-48.	-190.	0.	0.	0.	0.	
TOTAL IN CLASS	44.	92.	256.	390.	1198.	3323.	2944.	9692.	0.	0.	0.	0.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)	-2.	-4.	-5.	-10.	-26.	-71.	0.	0.	0.	0.	0.	0.	
REFORM(4, 2)	0.	2.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 3)	-29.	-37.	-65.	-71.	-149.	-86.	-105.	-68.	0.	0.	0.	0.	
REFORM(4, 4)	-11.	-3.	-15.	-70.	0.	0.	-3048.	0.	0.	0.	0.	0.	
REFORM(4, 5)	264.	281.	332.	365.	322.	461.	467.	500.	0.	0.	0.	0.	
REFORM(4, 6)	84.	116.	196.	284.	435.	579.	1134.	1271.	0.	0.	0.	0.	
REFORM(4, 7)	45.	62.	105.	152.	233.	310.	607.	680.	0.	0.	0.	0.	
REFORM(4, 8)	80.	115.	219.	231.	170.	240.	1031.	504.	0.	0.	0.	0.	
TOTAL IN CLASS	431.	531.	767.	882.	984.	1432.	86.	2887.	0.	0.	0.	0.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 2)	-0.	-0.	-1.	-1.	-1.	-12.	-3.	-8.	0.	0.	0.	0.	
REFORM(5, 3)	0.	0.	1.	2.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-1.	-1.	-1.	-1.	-1.	-8.	-2.	-6.	0.	0.	0.	0.	
TOTAL IN CLASS	-1.	-1.	-1.	-0.	-3.	-20.	-5.	-14.	0.	0.	0.	0.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													

TABLE 21.6 (continued)

FARMERS AND FISHERMEN,
AGED 65 AND OVER

REFORM	INCOME CLASSES										17	18	19	20
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	623.	856.	1528.	2811.	4369.	7434.	13727.	17667.	0.	0.				
REFORM(6, 2)	2.	4.	3.	5.	0.	0.	0.	26.	0.	0.				
TOTAL IN CLASS	625.	860.	1531.	2816.	4369.	7434.	13727.	17693.	0.	0.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	84.	90.	106.	119.	132.	143.	145.	155.	0.	0.				
REFORM(7, 2)	4.	4.	8.	16.	12.	570.	758.	5.	0.	0.				
REFORM(7, 3)	1.	1.	1.	1.	1.	1.	2.	1.	0.	0.				
REFORM(7, 4)	5.	5.	5.	7.	5.	0.	10.	11.	0.	0.				
REFORM(7, 5)	-87.	-122.	-174.	-108.	-70.	3301.	4119.	-82.	0.	0.				
REFORM(7, 6)	2.	4.	4.	8.	0.	0.	0.	52.	0.	0.				
TOTAL IN CLASS	8.	-19.	-50.	43.	80.	4015.	5035.	143.	0.	0.				
UNDISTRIBUTED AMOUNTS														
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	479.	349.	796.	888.	2337.	11026.	14941.	13697.	-0.	-0.				
CURRENT TOTAL	2921.	4276.	6618.	10786.	17573.	21463.	25173.	69917.	0.	0.				
NEW TOTAL	3401.	4625.	7413.	11674.	19910.	32489.	40115.	83614.	0.	0.				
PERCENT CHANGE	16.4	8.2	12.0	8.2	13.3	51.4	59.4	19.6	-0.	-0.				

FARMERS AND FISHERMEN,
AGED 65 AND OVER

TABLE 21.7

SUMMARY OF RECORDS PROCESSED IN A/o/s CLASS 21

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	17	2560	-4906.2	283.3	4.7	-104.4	101.6	3.2
2	27	4541	-2456.2	6816.4	23.1	-96.0	204.1	96.8
3	31	12096	2254.4	30253.6	481.3	677.8	975.1	1094.3
4	27	5291	4624.2	18130.7	651.1	1008.8	841.3	1116.9
5	15	4671	7894.7	20152.2	1187.1	1867.0	1398.0	1927.6
6	15	2773	6615.1	14573.8	1071.3	1455.2	1213.7	1506.8
7	27	3402	12971.9	24322.9	2358.5	3094.0	2681.2	3265.1
8	8	351	1794.9	3069.2	357.0	428.7	394.3	447.8
9	9	550	3385.3	5967.8	703.6	932.0	809.9	970.6
10	23	666	5003.3	8629.9	1081.8	1429.0	1265.5	1500.7
11	32	470	4910.8	8141.9	1160.5	1525.1	1373.1	1599.4
12	15	172	2328.9	3762.8	619.0	739.3	735.5	796.2
13	9	78	1433.4	2287.0	431.0	529.9	516.2	578.6
14	9	34	893.1	1415.3	308.7	369.0	366.7	397.2
15	5	8	305.6	469.4	115.8	142.4	140.6	159.5
16	1	3	130.5	285.7	50.8	89.4	64.4	97.7
17	4	6	268.4	694.9	107.3	218.8	151.0	240.7
18	2	2	225.8	376.2	108.6	140.0	139.8	167.2
19	0	0	.0	.0	.0	.0	.0	.0
20	0	0	.0	.0	.0	.0	.0	.0
TOTAL	276	37674	47678.0	149633.0	10823.4	14446.0	13372.1	15966.3

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 22
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	31750.	-3730.	0.	0.	0.
REFORM(1, 2)	16272.	-2185.	0.	0.	0.
REFORM(1, 3)	1628.	12.	0.	0.	0.
REFORM(1, 4)	377.	15.	0.	0.	0.
TOTAL IN CLASS	50028.	-5889.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-1526.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	4917.	-292.	0.	562.	0.
REFORM(3, 2)	554.	-108.	572.	286.	0.
REFORM(3, 3)	1580.	481.	0.	0.	0.
REFORM(3, 4)	78.	37.	0.	0.	0.
REFORM(3, 5)	-95.	-29.	0.	0.	0.
TOTAL IN CLASS	7034.	89.	572.	848.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-101.	0.
REFORM(4, 2)	2364.	546.	0.	0.	0.
REFORM(4, 3)	-774.	-159.	0.	0.	0.
REFORM(4, 4)	-222.	-29.	0.	0.	0.
REFORM(4, 5)	8625.	2010.	0.	0.	0.
REFORM(4, 6)	2559.	749.	0.	0.	0.
REFORM(4, 7)	1369.	401.	0.	0.	0.
REFORM(4, 8)	3605.	872.	0.	0.	0.
TOTAL IN CLASS	17526.	4390.	0.	-101.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	0.	0.	0.	0.	0.

TABLE 22.3 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-11.	-3.	0.	0.	0.
REFORM(5, 3)	10485.	2371.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-112.	-19.	0.	0.	0.
TOTAL IN CLASS	10362.	2349.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	23003.	7333.	0.	0.	-1249.
REFORM(6, 2)	266.	40.	0.	0.	0.
TOTAL IN CLASS	23269.	7373.	0.	0.	-1249.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	9951.	1642.	0.	0.	0.
REFORM(7, 2)	137.	40.	0.	0.	0.
REFORM(7, 3)	204.	28.	0.	0.	0.
REFORM(7, 4)	903.	123.	0.	0.	0.
REFORM(7, 5)	2060.	-749.	0.	0.	0.
REFORM(7, 6)	801.	5.	0.	0.	0.
TOTAL IN CLASS	14057.	1088.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	122275.	9400.	572.	747.	-2775.
CURRENT TOTAL	101274.	27230.	6231.	2553.	2775.
NEW TOTAL	223549.	36630.	6802.	3300.	0.
PERCENT CHANGE	120.7	34.5	9.2	29.2	-100.0

TABLE 22.4 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	31.	75.	137.	147.	127.	194.	166.	160.	166.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-2.	-3.	-2.	-2.	-2.	-1.	-1.	-1.
TOTAL IN CLASS	0.	30.	73.	133.	145.	125.	192.	164.	159.	165.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	11.	62.	144.	125.	157.	203.	174.	268.	276.
REFORM(6, 2)	0.	0.	1.	6.	5.	5.	6.	2.	1.	2.
TOTAL IN CLASS	0.	11.	63.	150.	130.	162.	209.	176.	270.	278.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	80.	180.	296.	194.	165.	165.	96.	97.	59.
REFORM(7, 2)	0.	0.	0.	1.	0.	2.	1.	2.	1.	1.
REFORM(7, 3)	0.	3.	4.	7.	2.	2.	2.	1.	1.	1.
REFORM(7, 4)	0.	11.	21.	30.	16.	13.	10.	5.	5.	3.
REFORM(7, 5)	0.	-6.	-15.	-72.	-30.	-105.	-31.	-67.	-32.	-43.
REFORM(7, 6)	0.	0.	-3.	-9.	-3.	-0.	1.	0.	1.	2.
TOTAL IN CLASS	0.	88.	187.	254.	179.	77.	148.	38.	72.	22.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-54.	25.	250.	493.	498.	454.	683.	374.	561.	540.
CURRENT TOTAL	0.	53.	305.	581.	721.	1021.	1489.	1306.	1749.	1247.
NEW TOTAL	-54.	78.	555.	1075.	1219.	1474.	2171.	1680.	2311.	1788.
PERCENT CHANGE	-16483.5	46.8	81.7	84.9	69.1	44.4	45.9	28.7	32.1	43.3

TABLE 22.4 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	582.	649.	877.	1066.	892.	812.	311.	493.	151.	80.
REFORM(6, 2)	4.	3.	1.	2.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	587.	652.	878.	1069.	893.	813.	311.	493.	151.	80.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	84.	66.	71.	43.	25.	13.	4.	4.	1.	0.
REFORM(7, 2)	2.	2.	5.	4.	5.	3.	9.	1.	1.	0.
REFORM(7, 3)	1.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	3.	2.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-101.	-80.	-122.	-78.	-25.	-4.	54.	1.	6.	1.
REFORM(7, 6)	4.	3.	2.	4.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	-7.	-6.	-42.	-26.	7.	13.	68.	6.	8.	1.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	873.	828.	804.	837.	737.	688.	360.	328.	80.	41.
CURRENT TOTAL	2264.	2329.	3591.	3124.	2557.	2001.	780.	1364.	479.	267.
NEW TOTAL	3137.	3157.	4395.	3961.	3294.	2689.	1140.	1692.	559.	308.
PERCENT CHANGE	38.6	35.5	22.4	26.8	28.8	34.4	46.2	24.0	16.7	15.3

TABLE 22.5 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	31.	75.	137.	147.	127.	194.	166.	160.	166.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-1.	-2.	-3.	-2.	-2.	-2.	-1.	-1.	-1.
TOTAL IN CLASS	0.	30.	73.	133.	145.	125.	192.	164.	159.	165.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-6.	4.	36.	98.	90.	118.	157.	135.	213.	217.
REFORM(6, 2)	0.	0.	1.	6.	5.	5.	6.	2.	1.	2.
TOTAL IN CLASS	-6.	4.	37.	104.	95.	123.	163.	137.	214.	219.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	80.	180.	296.	194.	165.	165.	96.	97.	59.
REFORM(7, 2)	0.	0.	0.	1.	0.	2.	1.	2.	1.	1.
REFORM(7, 3)	0.	3.	4.	7.	2.	2.	2.	1.	1.	1.
REFORM(7, 4)	0.	11.	21.	30.	16.	13.	10.	5.	5.	3.
REFORM(7, 5)	0.	-6.	-15.	-72.	-30.	-105.	-31.	-67.	-32.	-43.
REFORM(7, 6)	0.	0.	-3.	-9.	-3.	-0.	1.	0.	1.	2.
TOTAL IN CLASS	0.	88.	187.	254.	179.	77.	148.	38.	72.	22.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-54.	43.	232.	438.	438.	385.	601.	324.	480.	428.
CURRENT TOTAL	55.	172.	484.	827.	855.	1172.	1669.	1503.	2005.	1452.
NEW TOTAL	2.	215.	716.	1265.	1294.	1557.	2270.	1827.	2485.	1880.
PERCENT CHANGE	-97.0	25.1	47.9	53.0	51.3	32.9	36.0	21.6	23.9	29.5

TABLE 22.5 (continued)

INCOME CLASSES										
REFORM	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-164.	-267.	-615.	-637.	-554.	-457.	-182.	-310.	-120.	-75.
REFORM(1, 2)	-232.	-232.	-295.	-221.	-98.	-36.	-10.	-10.	-3.	-0.
REFORM(1, 3)	5.	5.	3.	6.	2.	1.	1.	1.	0.	0.
REFORM(1, 4)	2.	2.	1.	3.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-389.	-492.	-905.	-849.	-649.	-491.	-192.	-319.	-122.	-75.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-146.	-145.	-177.	-195.	-147.	-126.	-46.	-73.	-23.	-12.
TOTAL IN CLASS	-146.	-145.	-177.	-195.	-147.	-126.	-46.	-73.	-23.	-12.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	21.	40.	76.	93.	90.	85.	60.	45.	17.	21.
REFORM(3, 2)	10.	15.	23.	24.	21.	18.	12.	9.	4.	4.
REFORM(3, 3)	27.	41.	64.	66.	58.	51.	34.	26.	10.	12.
REFORM(3, 4)	0.	0.	0.	0.	4.	4.	24.	2.	3.	0.
REFORM(3, 5)	-2.	-2.	-4.	-4.	-3.	-3.	-2.	-2.	-1.	-1.
TOTAL IN CLASS	56.	94.	159.	179.	170.	155.	129.	81.	33.	36.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-12.	-9.	-17.	-19.	-12.	-7.	-1.	-1.	-0.	-0.
REFORM(4, 2)	45.	38.	43.	35.	24.	23.	5.	13.	1.	2.
REFORM(4, 3)	-13.	-10.	-12.	-11.	-7.	-5.	-2.	-1.	-0.	-0.
REFORM(4, 4)	-2.	0.	-0.	0.	-8.	0.	0.	0.	0.	0.
REFORM(4, 5)	209.	199.	228.	137.	79.	41.	11.	12.	2.	1.
REFORM(4, 6)	66.	73.	101.	91.	77.	55.	21.	30.	9.	5.
REFORM(4, 7)	35.	39.	54.	49.	41.	30.	11.	16.	5.	2.
REFORM(4, 8)	78.	76.	106.	89.	76.	52.	20.	8.	2.	1.
TOTAL IN CLASS	405.	405.	505.	371.	271.	190.	64.	77.	18.	10.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(5, 3)	263.	239.	294.	167.	108.	61.	16.	16.	3.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-1.	-1.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	262.	238.	293.	167.	108.	60.	16.	16.	3.	1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 22.5 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	INCOME CLASSES						PROFESSIONALS, BUSINESS PROPRIETORS, AND SALESMEN, AGED 65 AND OVER			
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	463.	531.	732.	907.	772.	709.	273.	434.	133.	70.
REFORM(6, 2)	4.	3.	1.	2.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	467.	534.	733.	909.	773.	709.	274.	434.	133.	70.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	84.	66.	71.	43.	25.	13.	4.	4.	1.	0.
REFORM(7, 2)	2.	2.	5.	4.	5.	3.	9.	1.	1.	0.
REFORM(7, 3)	1.	1.	1.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	3.	2.	2.	1.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-101.	-80.	-122.	-78.	-25.	-4.	54.	1.	6.	1.
REFORM(7, 6)	4.	3.	2.	4.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	-7.	-6.	-42.	-26.	7.	13.	68.	6.	8.	1.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	648.	628.	567.	555.	533.	510.	312.	222.	49.	31.
CURRENT TOTAL	2693.	2814.	4215.	3756.	3046.	2407.	977.	1580.	551.	326.
NEW TOTAL	3341.	3442.	4782.	4311.	3579.	2917.	1288.	1802.	600.	357.
PERCENT CHANGE	24.1	22.3	13.4	14.8	17.5	21.2	31.9	14.1	8.9	9.6

PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

TABLE 22.6

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 22 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-0.	-4.	-0.	-1.	-1.	-10.	-20.	-46.	-80.	-96.
REFORM(1, 2)	-0.	-2.	-8.	-22.	-36.	-46.	-56.	-115.	-129.	-143.
REFORM(1, 3)	0.	-0.	-0.	-1.	-2.	-0.	0.	-1.	1.	2.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	1.	0.	2.
TOTAL IN CLASS	-0.	-6.	-8.	-24.	-38.	-56.	-75.	-161.	-208.	-235.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-7.	-3.	-6.	-9.	-12.	-17.	-22.	-32.	-50.	-94.
TOTAL IN CLASS	-7.	-3.	-6.	-9.	-12.	-17.	-22.	-32.	-50.	-94.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-37.	-25.	-16.	-12.	-1.	-1.	0.	1.	6.	8.
REFORM(3, 2)	0.	1.	0.	1.	1.	1.	2.	4.	5.	5.
REFORM(3, 3)	0.	2.	1.	2.	2.	3.	4.	10.	15.	15.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.
TOTAL IN CLASS	-36.	-23.	-15.	-10.	1.	3.	6.	14.	26.	27.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	-0.	-0.	-0.	-0.	-1.	-2.	-1.	-2.	-7.
REFORM(4, 2)	0.	2.	3.	8.	12.	15.	20.	23.	33.	31.
REFORM(4, 3)	0.	-0.	-1.	-3.	-3.	-5.	-6.	-7.	-9.	-10.
REFORM(4, 4)	0.	0.	0.	-1.	-0.	-1.	-0.	-4.	-2.	-1.
REFORM(4, 5)	0.	3.	10.	20.	31.	51.	69.	95.	141.	184.
REFORM(4, 6)	0.	0.	1.	2.	4.	9.	15.	24.	36.	48.
REFORM(4, 7)	0.	0.	1.	1.	2.	5.	8.	13.	19.	26.
REFORM(4, 8)	0.	2.	4.	7.	10.	19.	26.	26.	41.	58.
TOTAL IN CLASS	0.	6.	17.	34.	55.	92.	131.	169.	258.	330.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(5, 3)	0.	10.	13.	21.	40.	46.	76.	113.	119.	215.

TABLE 22.6 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
TOTAL IN CLASS	0.	9.	13.	20.	40.	45.	75.	112.	118.	214.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-6.	1.	6.	15.	25.	43.	62.	92.	158.	281.
REFORM(6, 2)	0.	0.	0.	1.	1.	2.	2.	1.	1.	3.
TOTAL IN CLASS	-6.	1.	7.	16.	26.	45.	64.	93.	159.	285.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	25.	32.	45.	53.	60.	65.	65.	72.	77.
REFORM(7, 2)	0.	0.	0.	0.	0.	1.	0.	1.	1.	1.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	4.	4.	5.	4.	5.	4.	4.	4.	3.
REFORM(7, 5)	0.	-2.	-3.	-11.	-8.	-38.	-12.	-46.	-24.	-55.
REFORM(7, 6)	0.	0.	-1.	-1.	-1.	-0.	1.	0.	1.	2.
TOTAL IN CLASS	0.	27.	34.	39.	49.	28.	58.	26.	54.	29.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-49.	13.	42.	67.	120.	140.	236.	221.	356.	556.
CURRENT TOTAL	51.	53.	87.	126.	235.	426.	655.	1023.	1489.	1886.
NEW TOTAL	2.	67.	129.	193.	355.	566.	891.	1244.	1845.	2442.
PERCENT CHANGE	-97.0	25.1	47.9	53.0	51.3	32.9	36.0	21.6	23.9	29.5

PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

TABLE 22.6 (continued)

REFORM	INCOME CLASSES				14	15	16	17	18	19	20
	11	12	13								
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-162.	-374.	-892.	-1754.	-2948.	-5132.	-7595.	-12903.	-23957.	-37410.	
REFORM(1, 2)	-230.	-327.	-427.	-610.	-520.	-405.	-433.	-416.	-546.	-2.	
REFORM(1, 3)	4.	7.	5.	16.	13.	14.	25.	38.	24.	0.	
REFORM(1, 4)	2.	3.	2.	7.	4.	3.	16.	3.	0.	0.	
TOTAL IN CLASS	-384.	-692.	-1312.	-2340.	-3451.	-5520.	-7987.	-13278.	-24479.	-37412.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-145.	-204.	-256.	-538.	-781.	-1419.	-1929.	-3028.	-4510.	-5961.	
TOTAL IN CLASS	-145.	-204.	-256.	-538.	-781.	-1419.	-1929.	-3028.	-4510.	-5961.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	20.	57.	110.	255.	479.	953.	2495.	1894.	3427.	10326.	
REFORM(3, 2)	10.	21.	34.	66.	113.	206.	517.	389.	703.	2089.	
REFORM(3, 3)	27.	58.	92.	182.	310.	569.	1428.	1074.	1942.	5774.	
REFORM(3, 4)	0.	0.	0.	1.	19.	46.	1012.	89.	550.	179.	
REFORM(3, 5)	-2.	-3.	-6.	-11.	-19.	-34.	-86.	-64.	-117.	-347.	
TOTAL IN CLASS	56.	133.	230.	493.	903.	1740.	5367.	3381.	6505.	18022.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-12.	-13.	-24.	-53.	-62.	-78.	-59.	-60.	-43.	-106.	
REFORM(4, 2)	44.	53.	63.	97.	129.	264.	194.	533.	241.	869.	
REFORM(4, 3)	-13.	-14.	-18.	-31.	-36.	-53.	-92.	-48.	-27.	-2.	
REFORM(4, 4)	-2.	0.	-0.	0.	-41.	0.	0.	0.	0.	0.	
REFORM(4, 5)	207.	280.	331.	377.	421.	459.	460.	498.	400.	500.	
REFORM(4, 6)	65.	102.	147.	251.	409.	623.	868.	1253.	1758.	2298.	
REFORM(4, 7)	35.	55.	79.	134.	219.	333.	464.	671.	941.	1230.	
REFORM(4, 8)	77.	106.	154.	246.	404.	585.	821.	354.	363.	408.	
TOTAL IN CLASS	401.	569.	732.	1021.	1443.	2133.	2657.	3200.	3633.	5196.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 2)	-0.	-0.	-0.	-0.	-1.	-1.	-4.	-12.	-10.	-6.	
REFORM(5, 3)	260.	335.	427.	460.	576.	680.	683.	667.	601.	389.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-1.	-1.	-1.	-1.	-2.	-2.	-3.	-3.	-8.	-7.	
TOTAL IN CLASS	259.	334.	425.	459.	574.	678.	675.	652.	582.	376.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

TABLE 22.6 (continued)
PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	457.	745.	1061.	2498.	4106.	7966.	11388.	18067.	26512.	34883.
REFORM(6, 2)	4.	4.	2.	6.	4.	4.	7.	5.	5.	0.
TOTAL IN CLASS	461.	750.	1063.	2504.	4110.	7970.	11396.	18072.	26517.	34883.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	83.	92.	103.	119.	132.	144.	153.	155.	155.	155.
REFORM(7, 2)	2.	3.	7.	10.	26.	38.	370.	35.	206.	84.
REFORM(7, 3)	1.	1.	1.	2.	2.	2.	3.	2.	3.	1.
REFORM(7, 4)	3.	3.	3.	2.	2.	3.	3.	1.	0.	0.
REFORM(7, 5)	-100.	-112.	-177.	-215.	-133.	-45.	2270.	43.	1172.	345.
REFORM(7, 6)	4.	5.	3.	11.	7.	6.	15.	17.	11.	0.
TOTAL IN CLASS	-7.	-8.	-60.	-71.	36.	149.	2813.	253.	1546.	586.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	640.	882.	821.	1528.	2833.	5730.	12992.	9253.	9795.	15689.
CURRENT TOTAL	2661.	3952.	6109.	10346.	16202.	27040.	40694.	65818.	110233.	163057.
NEW TOTAL	3301.	4834.	6931.	11875.	19035.	32771.	53686.	75071.	120028.	178746.
PERCENT CHANGE	24.1	22.3	13.4	14.8	17.5	21.2	31.9	14.1	8.9	9.6

PROFESSIONALS, BUSINESS PROPRIETORS,
AND SALESMEN, AGED 65 AND OVER

TABLE 22.7

SUMMARY OF RECORDS PROCESSED IN A/o/s CLASS 22

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	21	1093	-3473.5	-680.7	.3	-53.5	55.4	1.7
2	40	3216	-631.2	5451.7	53.2	78.0	171.8	214.9
3	37	5561	1750.8	14023.3	305.3	554.8	484.4	716.7
4	35	6547	4307.7	22292.7	581.2	1074.6	826.7	1266.2
5	24	3639	5148.4	15868.6	721.0	1219.3	855.1	1295.0
6	25	2752	6438.0	15014.7	1020.8	1474.4	1172.2	1560.8
7	30	2547	8540.6	17282.1	1488.5	2171.2	1669.0	2275.1
8	20	1469	6903.9	13072.6	1305.6	1679.7	1503.1	1829.0
9	30	1347	8529.1	14835.9	1749.4	2310.9	2005.1	2487.9
10	29	770	5817.6	10462.0	1247.3	1787.5	1452.1	1865.9
11	39	1012	9919.7	17295.7	2264.4	3137.3	2692.6	3353.0
12	28	712	9208.2	15701.2	2329.2	3157.0	2813.5	3451.0
13	21	690	12162.6	19541.4	3590.8	4394.6	4215.4	4798.8
14	26	363	9261.2	15105.8	3124.5	3961.4	3755.8	4329.7
15	17	188	6785.1	10929.0	2556.7	3294.0	3046.0	3590.2
16	7	89	4852.0	7891.7	2001.1	2689.4	2406.6	2923.6
17	8	24	1764.6	3240.6	780.1	1140.1	976.7	1289.9
18	9	24	2671.2	4140.9	1364.2	1692.2	1579.6	1803.1
19	3	5	850.8	1324.1	478.8	558.5	551.2	600.4
20	2	2	467.2	755.6	267.1	308.0	326.1	357.7
TOTAL	451	32050	101274.1	223549.0	27229.6	36629.6	32558.2	40030.8

MALE INVESTORS,
AGED 65 AND OVER

TABLE 23.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 23

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED DEF. COMP. DEF.	AVERAGE INCOME CURRENT	AVERAGE PERSONAL INCOME TAX PAID PROPOSED	AVERAGE DIRECT TAXES PAID CURRENT	AVERAGE FOR ALL TAXES PAID PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT	TAXES PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	605	0.	0.	0.	0.	0.	0.	.000	.000	.000	.0
2	2347	1828.	1782.	2.	-7.	66.	38.	.021	.001	-.004	63.7
3	5567	2600.	2552.	16.	80.	85.	128.	.049	.006	.031	66.5
4	7508	3859.	3823.	41.	235.	126.	271.	.070	.011	.062	64.0
5	6964	4466.	4434.	97.	402.	197.	434.	.097	.022	.091	60.9
6	7429	5659.	5606.	161.	564.	301.	617.	.109	.029	.101	59.9
7	7052	7325.	7212.	277.	851.	506.	963.	.131	.038	.118	58.5
8	4096	9446.	9181.	461.	1196.	856.	1461.	.155	.050	.130	60.1
9	2702	11440.	11071.	651.	1425.	1162.	1793.	.157	.059	.129	61.4
10	2264	13879.	13408.	922.	1969.	1552.	2440.	.176	.069	.147	62.1
11	2030	18186.	17270.	1350.	2702.	2415.	3614.	.199	.078	.156	64.0
12	846	23049.	21816.	1807.	3656.	3255.	4888.	.212	.083	.168	63.5
13	1822	30542.	28390.	2685.	5360.	5006.	7510.	.246	.095	.189	64.2
14	562	42491.	39437.	4778.	8906.	8094.	11958.	.281	.121	.226	64.1
15	699	61470.	56678.	7625.	14964.	12914.	19751.	.321	.135	.264	63.2
16	241	86695.	79615.	12333.	23687.	19980.	30759.	.355	.155	.298	64.4
17	221	122285.	112144.	18580.	37455.	29994.	47587.	.389	.166	.334	62.5
18	91	177472.	161246.	29851.	57274.	47181.	73486.	.414	.185	.355	64.2
19	76	242647.	220428.	42998.	81483.	67189.	103694.	.427	.195	.370	63.6
20	51	579599.	518275.	120648.	196353.	183368.	257672.	.445	.233	.379	64.4
ALL	53173	10606.	10092.	872.	1835.	1495.	2349.	.221	.086	.182	62.5

TABLE 23.3

MALE INVESTORS,
AGED 65 AND OVER

PROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 23
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	52750.	-9227.	0.	0.	0.
REFORM(1, 2)	20381.	-2943.	0.	0.	0.
REFORM(1, 3)	1392.	15.	0.	0.	0.
REFORM(1, 4)	286.	17.	0.	0.	0.
TOTAL IN CLASS	74809.	-12139.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	-6923.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	38053.	1647.	0.	4521.	0.
REFORM(3, 2)	4460.	-564.	4598.	2299.	0.
REFORM(3, 3)	12706.	4747.	0.	0.	0.
REFORM(3, 4)	1006.	457.	0.	0.	0.
REFORM(3, 5)	-763.	-285.	0.	0.	0.
TOTAL IN CLASS	55463.	6002.	4598.	6820.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-24.	0.
REFORM(4, 2)	46.	13.	0.	0.	0.
REFORM(4, 3)	-861.	-200.	0.	0.	0.
REFORM(4, 4)	-76.	-11.	0.	0.	0.
REFORM(4, 5)	38717.	8205.	0.	0.	0.
REFORM(4, 6)	10425.	3182.	0.	0.	0.
REFORM(4, 7)	5579.	1703.	0.	0.	0.
REFORM(4, 8)	29273.	7685.	0.	0.	0.
TOTAL IN CLASS	83102.	20577.	0.	-24.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-1.	-0.	0.	0.	0.

TABLE 23.3 (continued)

MALE INVESTORS,
AGED 65 AND OVER

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-47.	-15.	0.	0.	0.
REFORM(5, 3)	78.	23.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-195.	-38.	0.	0.	0.
TOTAL IN CLASS	-165.	-31.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	111061.	34990.	0.	0.	-5664.
REFORM(6, 2)	199.	37.	0.	0.	0.
TOTAL IN CLASS	111259.	35027.	0.	0.	-5664.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	16510.	3079.	0.	0.	0.
REFORM(7, 2)	624.	236.	0.	0.	0.
REFORM(7, 3)	347.	56.	0.	0.	0.
REFORM(7, 4)	1354.	215.	0.	0.	0.
REFORM(7, 5)	9365.	-1820.	0.	0.	0.
REFORM(7, 6)	668.	14.	0.	0.	0.
TOTAL IN CLASS	28869.	1779.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	353337.	51215.	4598.	6796.	-12587.
CURRENT TOTAL	191931.	46362.	50116.	20537.	12587.
NEW TOTAL	545268.	97577.	54714.	27333.	-0.
PERCENT CHANGE	184.1	110.5	9.2	33.1	-100.0

TABLE 23.4

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 23
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES										
REFORM	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-4.	-3.	-11.	-4.	6.	8.	-41.	-74.	-96.	-145.
REFORM(1, 2)	0.	-1.	-6.	-129.	-167.	-267.	-315.	-172.	-222.	-152.
REFORM(1, 3)	0.	0.	-0.	-1.	-1.	-4.	-7.	-0.	-1.	0.
REFORM(1, 4)	0.	0.	0.	0.	-0.	0.	1.	0.	1.	5.
TOTAL IN CLASS	-4.	-4.	-17.	-135.	-163.	-263.	-362.	-246.	-318.	-292.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-21.	-88.	-178.	-161.	-90.	-76.	-129.	-145.	-124.	-103.
REFORM(3, 2)	-2.	-8.	-18.	-16.	-12.	-20.	-38.	-48.	-43.	-43.
REFORM(3, 3)	0.	1.	12.	17.	17.	36.	76.	114.	108.	125.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-1.	-1.	-2.	-5.	-7.	-6.	-8.
TOTAL IN CLASS	-23.	-95.	-184.	-161.	-85.	-63.	-95.	-86.	-66.	-28.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	-0.	0.	1.	1.	-0.	2.	1.
REFORM(4, 3)	0.	-0.	-5.	-6.	-17.	-12.	-17.	-12.	-10.	-15.
REFORM(4, 4)	0.	0.	-2.	-3.	-0.	-1.	0.	0.	0.	0.
REFORM(4, 5)	0.	22.	138.	517.	731.	1131.	1401.	910.	594.	558.
REFORM(4, 6)	0.	2.	14.	51.	75.	115.	189.	176.	148.	168.
REFORM(4, 7)	0.	1.	7.	27.	40.	61.	101.	94.	79.	90.
REFORM(4, 8)	0.	6.	125.	296.	356.	497.	629.	453.	378.	537.
TOTAL IN CLASS	0.	31.	277.	882.	1185.	1791.	2304.	1622.	1192.	1340.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.	-1.

TABLE 23.4 (continued)

MALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	1.	0.	1.	0.	1.	1.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-2.	-4.	-4.	-5.	-5.	-3.	-2.	-2.
TOTAL IN CLASS	0.	-0.	-2.	-3.	-4.	-5.	-5.	-3.	-2.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	25.	155.	580.	845.	1272.	1931.	1662.	1318.	1465.
REFORM(6, 2)	0.	0.	0.	1.	5.	2.	7.	0.	2.	6.
TOTAL IN CLASS	0.	25.	155.	581.	850.	1275.	1938.	1663.	1321.	1471.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	22.	160.	332.	363.	426.	444.	283.	188.	175.
REFORM(7, 2)	0.	0.	0.	1.	1.	4.	3.	4.	5.	9.
REFORM(7, 3)	0.	1.	6.	9.	7.	7.	6.	5.	3.	3.
REFORM(7, 4)	0.	2.	21.	37.	33.	30.	31.	18.	10.	9.
REFORM(7, 5)	0.	-2.	-63.	-83.	-54.	-214.	-218.	-252.	-241.	-317.
REFORM(7, 6)	0.	0.	-1.	-5.	-7.	-0.	1.	1.	1.	3.
TOTAL IN CLASS	0.	23.	124.	292.	343.	253.	267.	59.	-34.	-119.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-27.	-21.	354.	1455.	2126.	2988.	4046.	3009.	2093.	2370.
CURRENT TOTAL	4.	4.	89.	311.	674.	1198.	1956.	1889.	1758.	2088.
NEW TOTAL	-23.	-17.	443.	1766.	2799.	4187.	6001.	4898.	3851.	4458.
PERCENT CHANGE	-658.0	-537.5	396.0	468.5	315.4	249.4	206.8	159.3	119.0	113.5

TABLE 23.4 (continued)

MALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-216.	-142.	-778.	-618.	-1369.	-783.	-1102.	-739.	-894.	-2221.
REFORM(1, 2)	-264.	-159.	-445.	-183.	-262.	-78.	-58.	-30.	-24.	-8.
REFORM(1, 3)	4.	2.	6.	4.	4.	4.	3.	2.	1.	0.
REFORM(1, 4)	2.	0.	2.	2.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	-473.	-298.	-1216.	-794.	-1627.	-857.	-1158.	-767.	-917.	-2229.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-124.	-41.	47.	117.	425.	297.	484.	355.	414.	787.
REFORM(3, 2)	-68.	-35.	-108.	-36.	-46.	-14.	-8.	-1.	-0.	0.
REFORM(3, 3)	237.	143.	604.	297.	645.	356.	499.	341.	392.	726.
REFORM(3, 4)	2.	18.	19.	1.	63.	48.	73.	57.	75.	101.
REFORM(3, 5)	-14.	-9.	-36.	-18.	-39.	-21.	-30.	-20.	-24.	-44.
TOTAL IN CLASS	33.	77.	526.	361.	1048.	666.	1018.	732.	857.	1571.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	1.	1.	1.	1.	1.	1.	1.	0.	1.	-0.
REFORM(4, 3)	-17.	-11.	-25.	-9.	-17.	-6.	-9.	-5.	-4.	-4.
REFORM(4, 4)	-0.	0.	-2.	0.	0.	-0.	-2.	0.	-0.	0.
REFORM(4, 5)	548.	238.	597.	209.	288.	108.	106.	45.	38.	25.
REFORM(4, 6)	203.	112.	373.	189.	356.	184.	248.	140.	159.	282.
REFORM(4, 7)	108.	60.	199.	101.	191.	98.	133.	75.	85.	151.
REFORM(4, 8)	574.	333.	913.	434.	705.	338.	375.	246.	220.	268.
TOTAL IN CLASS	1417.	734.	2056.	924.	1524.	722.	851.	502.	499.	723.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	-0.
REFORM(5, 2)	-1.	-1.	-1.	-1.	-2.	-1.	-2.	-1.	-2.	-1.
REFORM(5, 3)	2.	1.	5.	2.	4.	2.	0.	0.	0.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-1.	-2.	-1.	-1.	-0.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	-1.	-1.	1.	0.	1.	-0.	0.	-1.	-2.	-1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 23.4 (continued)

MALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	1872.	1121.	3709.	1869.	4114.	2110.	3283.	1878.	2276.	3506.
REFORM(6, 2)	3.	1.	4.	2.	2.	1.	1.	0.	0.	0.
TOTAL IN CLASS	1874.	1122.	3713.	1870.	4115.	2111.	3283.	1878.	2277.	3506.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	170.	76.	186.	65.	89.	34.	33.	14.	12.	8.
REFORM(7, 2)	8.	9.	23.	11.	28.	18.	27.	21.	28.	37.
REFORM(7, 3)	2.	1.	3.	1.	1.	0.	0.	0.	0.	0.
REFORM(7, 4)	7.	3.	6.	2.	2.	0.	0.	0.	0.	0.
REFORM(7, 5)	-295.	-161.	-430.	-123.	-55.	40.	114.	117.	171.	245.
REFORM(7, 6)	3.	2.	5.	3.	2.	2.	2.	1.	1.	0.
TOTAL IN CLASS	-103.	-69.	-208.	-42.	68.	95.	177.	153.	211.	291.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	2746.	1564.	4873.	2320.	5130.	2736.	4171.	2495.	2925.	3861.
CURRENT TOTAL	2740.	1529.	4892.	2685.	5330.	2972.	4106.	2716.	3268.	6153.
NEW TOTAL	5486.	3093.	9766.	5005.	10460.	5709.	8278.	5212.	6193.	10014.
PERCENT CHANGE	100.2	102.3	99.6	86.4	96.2	92.1	101.6	91.9	89.5	62.7

MALE INVESTORS,
AGED 65 AND OVER

TABLE 23.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 23
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-4.	-3.	-11.	-4.	6.	8.	-41.	-74.	-96.	-145.
REFORM(1, 2)	0.	-1.	-6.	-129.	-167.	-267.	-315.	-172.	-222.	-152.
REFORM(1, 3)	0.	0.	-0.	-1.	-1.	-4.	-7.	-0.	-1.	0.
REFORM(1, 4)	0.	0.	0.	0.	-0.	0.	1.	0.	1.	5.
TOTAL IN CLASS	-4.	-4.	-17.	-135.	-163.	-263.	-362.	-246.	-318.	-292.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-7.	-39.	-100.	-238.	-291.	-405.	-561.	-441.	-349.	-344.
TOTAL IN CLASS	-7.	-39.	-100.	-238.	-291.	-405.	-561.	-441.	-349.	-344.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-17.	-71.	-133.	-116.	-53.	11.	2.	35.	41.	73.
REFORM(3, 2)	0.	1.	5.	7.	7.	14.	29.	43.	40.	47.
REFORM(3, 3)	0.	1.	12.	17.	17.	36.	76.	114.	108.	125.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-1.	-1.	-2.	-5.	-7.	-6.	-8.
TOTAL IN CLASS	-17.	-69.	-117.	-94.	-29.	37.	102.	185.	182.	238.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	-0.	-0.	-0.	-1.	-2.	-0.	-1.	-0.
REFORM(4, 2)	0.	0.	0.	-0.	0.	1.	1.	-0.	2.	1.
REFORM(4, 3)	0.	-0.	-5.	-6.	-17.	-12.	-17.	-12.	-10.	-15.
REFORM(4, 4)	0.	0.	-2.	-3.	-0.	-1.	0.	0.	0.	0.
REFORM(4, 5)	0.	22.	138.	517.	731.	1131.	1401.	910.	594.	558.
REFORM(4, 6)	0.	2.	14.	51.	75.	115.	189.	176.	148.	168.
REFORM(4, 7)	0.	1.	7.	27.	40.	61.	101.	94.	79.	90.
REFORM(4, 8)	0.	6.	125.	296.	356.	497.	620.	453.	378.	537.
TOTAL IN CLASS	0.	31.	277.	882.	1185.	1791.	2302.	1622.	1191.	1340.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.	-1.

MALE INVESTORS,
AGED 65 AND OVER

TABLE 23.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	1.	0.	1.	0.	1.	1.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-2.	-4.	-4.	-5.	-5.	-3.	-2.	-2.
TOTAL IN CLASS	0.	-0.	-2.	-3.	-4.	-5.	-5.	-3.	-2.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-5.	-7.	73.	385.	607.	941.	1472.	1302.	1033.	1184.
REFORM(6, 2)	0.	0.	0.	1.	5.	2.	7.	0.	2.	6.
TOTAL IN CLASS	-5.	-7.	73.	386.	611.	943.	1479.	1302.	1035.	1190.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	22.	160.	332.	363.	426.	444.	283.	188.	175.
REFORM(7, 2)	0.	0.	0.	1.	1.	4.	3.	4.	5.	9.
REFORM(7, 3)	0.	1.	6.	9.	7.	7.	6.	5.	3.	3.
REFORM(7, 4)	0.	2.	21.	37.	33.	30.	31.	18.	10.	9.
REFORM(7, 5)	0.	-2.	-63.	-83.	-54.	-214.	-218.	-252.	-241.	-317.
REFORM(7, 6)	0.	0.	-1.	-5.	-7.	-0.	1.	1.	1.	3.
TOTAL IN CLASS	0.	23.	124.	292.	343.	253.	267.	59.	-34.	-119.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-33.	-65.	238.	1090.	1652.	2350.	3221.	2479.	1706.	2011.
CURRENT TOTAL	34.	154.	473.	945.	1372.	2233.	3570.	3505.	3139.	3513.
NEW TOTAL	1.	89.	711.	2035.	3024.	4583.	6791.	5984.	4846.	5525.
PERCENT CHANGE	-97.9	-41.9	50.4	115.3	120.4	105.2	90.2	70.7	54.3	57.2

TABLE 23.5 (continued)

REFORM	INCOME CLASSES			14	15	16	17	18	19	20
	11	12	13							
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-216.	-142.	-778.	-618.	-1369.	-783.	-1102.	-739.	-894.	-2221.
REFORM(1, 2)	-264.	-159.	-445.	-183.	-262.	-78.	-58.	-30.	-24.	-8.
REFORM(1, 3)	4.	2.	6.	4.	4.	1.	3.	2.	1.	0.
REFORM(1, 4)	2.	0.	2.	2.	1.	1.	0.	0.	0.	0.
TOTAL IN CLASS	-473.	-298.	-1216.	-794.	-1627.	-857.	-1158.	-767.	-917.	-2229.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-421.	-243.	-707.	-316.	-650.	-309.	-462.	-258.	-314.	-468.
TOTAL IN CLASS	-421.	-243.	-707.	-316.	-650.	-309.	-462.	-258.	-314.	-468.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	183.	132.	695.	400.	979.	579.	854.	599.	693.	1303.
REFORM(3, 2)	88.	53.	222.	108.	235.	129.	181.	123.	142.	263.
REFORM(3, 3)	237.	143.	604.	297.	645.	356.	499.	341.	392.	726.
REFORM(3, 4)	2.	18.	19.	1.	63.	48.	73.	57.	75.	101.
REFORM(3, 5)	-14.	-9.	-36.	-18.	-39.	-21.	-30.	-20.	-24.	-44.
TOTAL IN CLASS	497.	337.	1504.	789.	1883.	1091.	1576.	1100.	1278.	2350.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-8.	-0.	-2.	-1.	-3.	-2.	-2.	-1.	-1.	-0.
REFORM(4, 2)	1.	1.	1.	1.	1.	1.	1.	0.	1.	-0.
REFORM(4, 3)	-17.	-11.	-25.	-9.	-17.	-6.	-9.	-5.	-4.	-4.
REFORM(4, 4)	-0.	0.	-2.	0.	0.	-0.	-2.	0.	0.	0.
REFORM(4, 5)	548.	238.	597.	209.	288.	108.	106.	45.	38.	25.
REFORM(4, 6)	203.	112.	373.	189.	356.	184.	248.	140.	159.	282.
REFORM(4, 7)	108.	60.	199.	101.	191.	98.	133.	75.	85.	151.
REFORM(4, 8)	574.	333.	913.	434.	705.	338.	375.	246.	220.	268.
TOTAL IN CLASS	1408.	734.	2054.	923.	1521.	720.	849.	500.	498.	723.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	-0.
REFORM(5, 2)	-1.	-1.	-1.	-1.	-2.	-1.	-2.	-1.	-2.	-1.
REFORM(5, 3)	2.	1.	5.	2.	4.	2.	2.	0.	0.	1.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-1.	-2.	-1.	-1.	-0.	-1.	-0.	-0.	-0.
TOTAL IN CLASS	-1.	-1.	1.	0.	1.	-0.	0.	-1.	-2.	-1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 23.5 (continued)

MALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	1527.	922.	3130.	1610.	3581.	1857.	2905.	1667.	2019.	3123.
REFORM(6, 2)	3.	1.	4.	2.	2.	1.	1.	0.	0.	0.
TOTAL IN CLASS	1529.	923.	3134.	1612.	3583.	1858.	2905.	1667.	2020.	3123.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	170.	76.	186.	65.	89.	34.	33.	14.	12.	8.
REFORM(7, 2)	8.	9.	23.	11.	28.	18.	27.	21.	28.	37.
REFORM(7, 3)	2.	1.	3.	1.	1.	0.	0.	0.	0.	0.
REFORM(7, 4)	7.	3.	6.	2.	2.	0.	0.	0.	0.	0.
REFORM(7, 5)	-295.	-161.	-430.	-123.	-55.	40.	114.	117.	171.	245.
REFORM(7, 6)	3.	2.	5.	3.	2.	2.	2.	1.	1.	0.
TOTAL IN CLASS	-103.	-69.	-208.	-42.	68.	95.	177.	153.	211.	291.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	2435.	1381.	4563.	2172.	4779.	2598.	3888.	2394.	2774.	3790.
CURRENT TOTAL	4902.	2754.	9120.	4549.	9027.	4815.	6629.	4293.	5106.	9352.
NEW TOTAL	7337.	4135.	13683.	6721.	13806.	7413.	10517.	6687.	7881.	13141.
PERCENT CHANGE	49.7	50.2	50.0	47.7	52.9	54.0	58.7	55.8	54.3	40.5

TABLE 23.6 (continued)

MALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-0.	-0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-9.	-3.	13.	51.	87.	127.	209.	318.	382.	523.
REFORM(6, 2)	0.	0.	0.	0.	1.	0.	1.	0.	1.	3.
TOTAL IN CLASS	-9.	-3.	13.	51.	88.	127.	210.	318.	383.	526.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	9.	29.	44.	52.	57.	63.	69.	70.	77.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	2.	4.
REFORM(7, 3)	0.	0.	1.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	1.	4.	5.	5.	4.	4.	4.	4.	4.
REFORM(7, 5)	0.	-1.	-11.	-11.	-8.	-29.	-31.	-62.	-89.	-140.
REFORM(7, 6)	0.	0.	-0.	-1.	-1.	-0.	0.	0.	0.	1.
TOTAL IN CLASS	0.	10.	22.	39.	49.	34.	38.	14.	-13.	-52.
UNDISTRIBUTED AMOUNTS										
	-0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-54.	-28.	43.	145.	237.	316.	457.	605.	631.	888.
CURRENT TOTAL	55.	66.	85.	126.	197.	301.	506.	856.	1162.	1552.
NEW TOTAL	1.	38.	128.	271.	434.	617.	963.	1461.	1793.	2440.
PERCENT CHANGE	-97.9	-41.9	50.4	115.3	120.4	105.2	90.2	70.7	54.3	57.2

**MALE INVESTORS,
AGED 65 AND OVER**

		INCOME CLASSES									
REFORM		11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	-106.	-167.	-427.	-1099.	-1959.	-3248.	-4989.	-8124.	-11767.	-43548.	
REFORM(1, 2)	-130.	-189.	-244.	-326.	-375.	-326.	-262.	-335.	-318.	-166.	
REFORM(1, 3)	2.	3.	3.	7.	5.	15.	13.	22.	14.	3.	
REFORM(1, 4)	1.	1.	1.	4.	1.	5.	1.	5.	4.	2.	
TOTAL IN CLASS	-233.	-353.	-667.	-1413.	-2327.	-3555.	-5238.	-8432.	-12068.	-43709.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-208.	-288.	-388.	-563.	-931.	-1283.	-2090.	-2831.	-4131.	-9176.	
TOTAL IN CLASS	-208.	-288.	-388.	-563.	-931.	-1283.	-2090.	-2831.	-4131.	-9176.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	90.	155.	382.	712.	1400.	2402.	3865.	6585.	9123.	25559.	
REFORM(3, 2)	43.	62.	122.	193.	336.	536.	818.	1356.	1867.	5153.	
REFORM(3, 3)	117.	169.	331.	528.	923.	1476.	2257.	3747.	5159.	14241.	
REFORM(3, 4)	1.	21.	10.	3.	89.	201.	329.	625.	982.	1988.	
REFORM(3, 5)	-7.	-10.	-20.	-32.	-55.	-89.	-135.	-225.	-310.	-855.	
TOTAL IN CLASS	245.	398.	825.	1404.	2694.	4527.	7133.	12087.	16821.	46087.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	-4.	-0.	-1.	-2.	-5.	-7.	-8.	-15.	-8.	-5.	
REFORM(4, 2)	0.	1.	0.	1.	2.	2.	6.	5.	10.	-1.	
REFORM(4, 3)	-8.	-12.	-14.	-16.	-25.	-26.	-41.	-56.	-51.	-74.	
REFORM(4, 4)	-0.	0.	-1.	0.	0.	-1.	-9.	0.	0.	500.	
REFORM(4, 5)	270.	282.	328.	371.	412.	449.	479.	497.	500.	500.	
REFORM(4, 6)	100.	132.	205.	336.	510.	762.	1121.	1540.	2087.	5539.	
REFORM(4, 7)	53.	71.	109.	180.	273.	408.	600.	824.	1117.	2964.	
REFORM(4, 8)	283.	394.	501.	773.	1009.	1403.	1696.	2703.	2901.	5257.	
TOTAL IN CLASS	694.	867.	1127.	1643.	2176.	2989.	3844.	5498.	6556.	14180.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	-6.	
REFORM(5, 2)	-0.	-1.	-1.	-1.	-3.	-5.	-7.	-13.	-20.	-19.	
REFORM(5, 3)	1.	1.	2.	3.	5.	7.	11.	2.	0.	12.	
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 5)	-1.	-1.	-1.	-1.	-2.	-2.	-3.	-5.	-6.	-7.	
TOTAL IN CLASS	-0.	-1.	1.	1.	1.	-0.	1.	-15.	-26.	-21.	
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE											

MALE INVESTORS,
AGED 65 AND OVER

TABLE 23.6 (continued)

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
REFORM(6, 1)	752.	1090.	1718.	2865.	5123.	7706.	13143.	18317.	26571.	61244.
REFORM(6, 2)	1.	1.	2.	3.	3.	3.	2.	5.	3.	1.
TOTAL IN CLASS	753.	1091.	1720.	2868.	5126.	7709.	13145.	18321.	26574.	61245.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	84.	90.	102.	115.	128.	139.	149.	154.	155.	155.
REFORM(7, 2)	4.	11.	13.	19.	40.	75.	123.	227.	364.	729.
REFORM(7, 3)	1.	1.	1.	1.	2.	2.	2.	2.	2.	3.
REFORM(7, 4)	4.	4.	3.	3.	3.	2.	2.	2.	1.	0.
REFORM(7, 5)	-145.	-190.	-236.	-219.	-78.	164.	515.	1281.	2248.	4809.
REFORM(7, 6)	2.	2.	3.	6.	3.	9.	8.	11.	7.	2.
TOTAL IN CLASS	-51.	-82.	-114.	-74.	98.	392.	799.	1678.	2778.	5699.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1200.	1633.	2504.	3865.	6836.	10779.	17594.	26305.	36505.	74304.
CURRENT TOTAL	2415.	3255.	5006.	8094.	12914.	19980.	29994.	47181.	67189.	183368.
NEW TOTAL	3614.	4888.	7510.	11958.	19751.	30759.	47587.	73486.	103694.	257672.
PERCENT CHANGE	49.7	50.2	50.0	47.7	52.9	54.0	58.7	55.8	54.3	40.5

TABLE 23.7
MALE INVESTORS,
AGED 65 AND OVER

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 23

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	8	605	-1231.3	-610.1	4.0	-22.5	33.5	.7
2	11	2347	-2017.3	3374.1	3.9	-16.9	154.0	89.4
3	21	5567	-1110.2	13986.9	89.3	443.0	473.0	711.4
4	18	7508	2314.0	28043.6	310.6	1766.0	945.2	2035.3
5	17	6964	5423.3	29953.2	673.9	2799.4	1372.0	3024.3
6	13	7429	9526.7	40335.1	1198.4	4186.8	2233.2	4584.1
7	21	7052	14504.4	49868.6	1955.8	6001.3	3570.0	6792.4
8	16	4096	13322.3	37449.0	1889.0	4898.3	3505.4	5984.2
9	14	2702	11491.2	30108.7	1758.0	3850.5	3139.5	4846.2
10	25	2264	12422.4	30366.5	2087.5	4457.8	3513.3	5524.5
11	26	2030	16045.7	35906.9	2739.6	5485.8	4902.1	7345.7
12	20	846	8353.2	18917.5	1528.5	3092.8	2753.8	4135.5
13	34	1822	24457.5	54062.2	4892.3	9765.5	9120.0	13685.3
14	17	562	10827.0	23181.2	2685.0	5005.0	4548.7	6721.5
15	25	699	19071.9	41716.5	5330.2	10459.7	9027.2	13809.0
16	11	241	9372.8	20212.1	2972.3	5708.5	4815.2	7414.7
17	8	221	11777.8	26250.7	4106.2	8277.5	6628.6	10518.7
18	8	91	7032.9	15674.6	2716.5	5212.0	4293.5	6688.6
19	12	76	7894.8	17944.1	3267.9	6192.7	5106.4	7881.4
20	17	51	12452.0	28527.0	6153.0	10014.0	9351.8	13141.5
TOTAL	342	53173	191931.0	545268.5	46361.9	97577.2	79486.3	124934.4

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 24 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAX ROLL	NUMBER TAKEN OFF REFUNDS	NUMBER - - - - - LESS THAN					NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES					- - - MORE THAN		NUMBER ADDED TO TAX ROLL
			-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50				
1	70	0	1136	0	0	0	20	0	0	0	0	0	0	0	0
2	0	0	30	20	170	0	0	0	615	0	0	66	0	0	0
3	0	0	100	0	0	0	0	0	0	0	0	4492	0	0	0
4	0	0	0	45	0	0	0	0	0	40	0	8885	0	0	0
5	0	0	20	0	0	0	0	0	0	0	0	9751	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	6010	0	0	0
7	0	0	0	0	0	0	0	0	0	2	2	8464	0	0	0
8	0	0	0	0	0	0	0	0	0	65	65	6005	0	0	0
9	0	0	0	0	0	0	0	0	0	100	100	2105	0	0	0
10	0	0	0	0	0	0	0	0	0	155	155	2320	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	1997	0	0	0
12	0	0	0	0	0	0	0	0	0	59	59	1456	0	0	0
13	0	0	0	0	0	0	0	0	1	0	0	1113	0	0	0
14	0	0	0	0	0	0	0	0	0	37	37	772	0	0	0
15	0	0	0	0	0	0	0	0	0	14	14	379	0	0	0
16	0	0	0	0	0	0	0	0	0	0	0	244	0	0	0
17	0	0	0	0	0	0	0	0	1	0	0	120	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	45	0	0	0
19	0	0	0	0	0	0	0	0	0	6	6	33	0	0	0
20	0	0	0	0	0	0	0	2	0	10	10	6	0	0	0
TOTAL	70	0	1286	65	170	0	20	2	617	488	54263	0	0	0	0

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 24

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED DEF. COMP. DEF.	AVERAGE INCOME TAX PAID CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT	-- -- -- --			-- -- -- --			PERCENT OF INCOME CURRENTLY ASSESSABLE
						ALL DIRECT TAXES OVER COMP. BASE CURRENT			AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT			
1	1226	791.	751.	1.	-39.	44.	.056	.002	.002	-.052	.002	74.4
2	901	1645.	1595.	7.	27.	70.	.042	.047	.005	.017	.005	65.1
3	4592	2689.	2642.	31.	173.	104.	.038	.082	.012	.065	.012	65.3
4	8970	3532.	3494.	62.	310.	151.	.043	.098	.018	.089	.018	61.2
5	9771	4619.	4563.	122.	523.	255.	.055	.125	.027	.115	.027	58.2
6	6010	5576.	5471.	183.	675.	370.	.066	.140	.034	.123	.034	58.6
7	8466	6893.	6695.	256.	853.	537.	.078	.152	.038	.127	.038	59.1
8	6070	9215.	8784.	415.	1173.	909.	.099	.174	.047	.134	.047	61.6
9	2205	11615.	10912.	582.	1473.	1327.	.114	.187	.053	.135	.053	63.3
10	2475	13834.	13031.	774.	1864.	1658.	.120	.193	.059	.143	.059	62.5
11	1997	17191.	16028.	1048.	2604.	2274.	.132	.219	.065	.162	.065	62.9
12	1515	23214.	21558.	1459.	3845.	3298.	.142	.237	.068	.178	.068	61.1
13	1114	30104.	27689.	2077.	5451.	4686.	.156	.261	.075	.197	.075	61.4
14	809	41636.	37795.	3672.	8311.	7597.	.182	.292	.097	.220	.097	63.2
15	393	62931.	57013.	6456.	14951.	12721.	.202	.332	.113	.262	.113	61.4
16	244	89966.	80910.	10993.	24323.	20390.	.227	.371	.136	.301	.136	61.7
17	121	133283.	118639.	16844.	38817.	32021.	.240	.401	.142	.327	.142	61.4
18	45	188353.	168728.	27433.	60409.	48349.	.257	.425	.163	.358	.163	59.9
19	39	268962.	242003.	43616.	90394.	73071.	.272	.436	.180	.374	.180	59.7
20	18	708177.	634727.	168141.	254576.	244950.	.346	.463	.265	.401	.265	62.0
ALL	56981	9310.	8786.	591.	1510.	1192.	.128	.218	.067	.172	.067	61.1

TABLE 24.3

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 24
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	56512.	-6016.	0.	0.	0.
REFORM(1, 2)	1202.	-368.	0.	0.	0.
REFORM(1, 3)	316.	5.	0.	0.	0.
REFORM(1, 4)	29.	3.	0.	0.	0.
TOTAL IN CLASS	58059.	-6377.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-6516.
TOTAL IN CLASS	0.	0.	0.	0.	-6516.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	41417.	627.	0.	4933.	0.
REFORM(3, 2)	4866.	-766.	5016.	2508.	0.
REFORM(3, 3)	13863.	4749.	0.	0.	0.
REFORM(3, 4)	188.	87.	0.	0.	0.
REFORM(3, 5)	-832.	-285.	0.	0.	0.
TOTAL IN CLASS	59502.	4412.	5016.	7441.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-3.	0.
REFORM(4, 2)	6.	2.	0.	0.	0.
REFORM(4, 3)	-328.	-71.	0.	0.	0.
REFORM(4, 4)	-35.	-1.	0.	0.	0.
REFORM(4, 5)	44275.	10026.	0.	0.	0.
REFORM(4, 6)	10183.	3047.	0.	0.	0.
REFORM(4, 7)	5449.	1631.	0.	0.	0.
REFORM(4, 8)	21927.	5900.	0.	0.	0.
TOTAL IN CLASS	81477.	20534.	0.	-3.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	0.	0.	0.	0.	0.

TABLE 24.3 (continued)

FEMALE INVESTORS,
AGED 65 AND OVERGIFT
TAX

REFORM

PERSONAL
BASE
INCOME
TAX
CORPORATE
BASE
INCOME
TAX
GIFT
TAXREFORM(5, 2)
REFORM(5, 3)
REFORM(5, 4)
REFORM(5, 5)-12.
3.
0.
-205.-3.
1.
0.
-44.0.
0.
0.
0.0.
0.
0.
0.0.
0.
0.
0.

TOTAL IN CLASS

-214.

-46.

0.

0.

0.

6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE

REFORM(6, 1)
REFORM(6, 2)106727.
28.32450.
6.0.
0.0.
0.-5331.
0.

TOTAL IN CLASS

106755.

32456.

0.

0.

-5331.

7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES

REFORM(7, 1)
REFORM(7, 2)
REFORM(7, 3)
REFORM(7, 4)
REFORM(7, 5)
REFORM(7, 6)17693.
336.
363.
1443.
5044.
120.3699.
106.
69.
273.
-2756.
6.0.
0.
0.
0.
0.
0.0.
0.
0.
0.
0.
0.0.
0.
0.
0.
0.
0.

TOTAL IN CLASS

24998.

1398.

0.

0.

0.

UNDISTRIBUTED
AMOUNTS

0.

-0.

0.

0.

0.

TOTAL CHANGES
CURRENT TOTAL
NEW TOTAL
PERCENT CHANGE330577.
182843.
513420.
180.852377.
33690.
86067.
155.55016.
54680.
59696.
9.27438.
22407.
29845.
33.2-11848.
11848.
0.
-100.0

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.4

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/o/s CLASS 24
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-5.	-13.	-8.	27.	-10.	-58.	-118.	-99.	-162.
REFORM(1, 2)	0.	-2.	-10.	-27.	-43.	-24.	-44.	-29.	-12.	-39.
REFORM(1, 3)	0.	0.	-1.	-1.	-0.	-1.	-1.	-0.	1.	2.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	1.	0.	0.	0.
TOTAL IN CLASS	-2.	-7.	-24.	-37.	-15.	-35.	-102.	-147.	-109.	-199.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-44.	-31.	-127.	-148.	-112.	-104.	-235.	-304.	-148.	-150.
REFORM(3, 2)	-4.	-3.	-12.	-19.	-28.	-30.	-76.	-111.	-62.	-75.
REFORM(3, 3)	0.	1.	15.	26.	47.	60.	173.	290.	183.	248.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-2.	-3.	-4.	-10.	-17.	-11.	-15.
TOTAL IN CLASS	-48.	-33.	-126.	-143.	-95.	-77.	-149.	-143.	-38.	7.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(4, 3)	0.	-0.	-8.	-9.	-6.	-3.	-10.	-8.	-2.	-4.
REFORM(4, 4)	0.	0.	0.	0.	-1.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	13.	209.	756.	1381.	1076.	1834.	1443.	555.	650.
REFORM(4, 6)	0.	1.	21.	75.	138.	108.	215.	247.	129.	195.
REFORM(4, 7)	0.	1.	11.	40.	74.	58.	115.	132.	69.	104.
REFORM(4, 8)	0.	6.	149.	280.	347.	291.	584.	619.	259.	404.
TOTAL IN CLASS	0.	21.	382.	1142.	1933.	1530.	2738.	2433.	1010.	1350.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.

TABLE 24.4 (continued)

FEMALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-3.	-5.	-7.	-5.	-7.	-6.	-2.	-2.
TOTAL IN CLASS	0.	-0.	-2.	-5.	-7.	-5.	-7.	-6.	-2.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	15.	235.	847.	1560.	1226.	2286.	2318.	1147.	1723.
REFORM(6, 2)	0.	0.	0.	1.	0.	0.	1.	0.	0.	1.
TOTAL IN CLASS	0.	15.	235.	848.	1560.	1227.	2287.	2319.	1147.	1724.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	19.	209.	459.	573.	382.	577.	448.	174.	204.
REFORM(7, 2)	0.	0.	1.	1.	2.	2.	6.	7.	5.	9.
REFORM(7, 3)	0.	1.	7.	13.	10.	6.	9.	8.	3.	3.
REFORM(7, 4)	0.	3.	26.	43.	56.	31.	43.	26.	11.	10.
REFORM(7, 5)	0.	-0.	-56.	-93.	-100.	-108.	-356.	-343.	-234.	-411.
REFORM(7, 6)	0.	0.	-1.	-0.	0.	0.	1.	0.	1.	2.
TOTAL IN CLASS	0.	22.	186.	422.	542.	313.	281.	146.	-41.	-183.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-49.	17.	651.	2227.	3917.	2954.	5047.	4601.	1966.	2697.
CURRENT TOTAL	2.	7.	141.	553.	1191.	1102.	2171.	2518.	1282.	1917.
NEW TOTAL	-48.	24.	792.	2780.	5109.	4055.	7216.	7119.	3248.	4614.
PERCENT CHANGE	-2696.2	266.2	460.4	402.7	328.8	268.1	232.5	182.8	153.3	140.7

REFORM	INCOME CLASSES						17	18	19	20
	11	12	13	14	15	16				
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-183.	-228.	-358.	-735.	-715.	-768.	-625.	-362.	-490.	-1104.
REFORM(1, 2)	-18.	-25.	-24.	-34.	-16.	-12.	-5.	-1.	-1.	-2.
REFORM(1, 3)	0.	1.	1.	1.	1.	1.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-201.	-252.	-382.	-768.	-730.	-778.	-630.	-363.	-491.	-1106.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-108.	-30.	63.	221.	296.	390.	392.	212.	259.	333.
REFORM(3, 2)	-80.	-76.	-70.	-64.	-32.	-18.	-5.	-0.	-0.	0.
REFORM(3, 3)	312.	366.	425.	540.	449.	463.	398.	204.	244.	307.
REFORM(3, 4)	0.	0.	0.	2.	18.	24.	18.	8.	12.	6.
REFORM(3, 5)	-19.	-22.	-25.	-32.	-27.	-28.	-24.	-12.	-15.	-18.
TOTAL IN CLASS	106.	239.	392.	666.	704.	832.	778.	411.	501.	628.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	-4.	-3.	-5.	-3.	-2.	-2.	-0.	-0.	-0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	574.	475.	377.	302.	162.	110.	58.	22.	19.	9.
REFORM(4, 6)	215.	245.	260.	276.	219.	212.	155.	89.	108.	139.
REFORM(4, 7)	115.	131.	139.	148.	117.	114.	83.	48.	58.	74.
REFORM(4, 8)	476.	460.	409.	433.	332.	301.	162.	110.	127.	152.
TOTAL IN CLASS	1377.	1307.	1181.	1155.	829.	734.	458.	269.	311.	375.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-2.	-1.	-1.	-1.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-2.	-2.	-2.	-1.	-1.	-1.	-0.	-0.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 24.4 (continued)

FEMALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES											
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	1889.	2517.	2664.	2775.	2530.	2434.	2019.	1150.	1473.	1643.		
REFORM(6, 2)	0.	1.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	1889.	2518.	2664.	2775.	2530.	2434.	2019.	1150.	1473.	1643.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	178.	147.	117.	94.	51.	34.	18.	7.	6.	3.		
REFORM(7, 2)	7.	11.	8.	12.	11.	10.	6.	3.	4.	2.		
REFORM(7, 3)	2.	2.	1.	1.	1.	1.	0.	0.	0.	0.		
REFORM(7, 4)	9.	6.	3.	3.	1.	1.	0.	0.	0.	0.		
REFORM(7, 5)	-258.	-361.	-224.	-186.	-57.	-14.	8.	6.	20.	11.		
REFORM(7, 6)	0.	1.	0.	1.	1.	1.	0.	0.	0.	0.		
TOTAL IN CLASS	-61.	-193.	-94.	-75.	6.	31.	33.	16.	31.	16.		
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	3108.	3616.	3759.	3752.	3338.	3252.	2659.	1484.	1824.	1556.		
CURRENT TOTAL	2092.	2210.	2314.	2971.	2537.	2682.	2038.	1234.	1701.	3027.		
NEW TOTAL	5200.	5826.	6072.	6723.	5876.	5935.	4697.	2718.	3525.	4582.		
PERCENT CHANGE	148.5	163.6	162.5	126.3	131.6	121.3	130.5	120.2	107.3	51.4		

TABLE 24.5

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 24
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-5.	-13.	-8.	27.	-10.	-58.	-118.	-99.	-162.
REFORM(1, 2)	0.	-2.	-10.	-27.	-43.	-24.	-44.	-29.	-12.	-39.
REFORM(1, 3)	0.	0.	-1.	-1.	-0.	-1.	-1.	-0.	1.	2.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	1.	0.	0.	0.
TOTAL IN CLASS	-2.	-7.	-24.	-37.	-15.	-35.	-102.	-147.	-109.	-199.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-8.	-12.	-94.	-302.	-490.	-354.	-613.	-573.	-264.	-383.
TOTAL IN CLASS	-8.	-12.	-94.	-302.	-490.	-354.	-613.	-573.	-264.	-383.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-35.	-24.	-91.	-92.	-22.	1.	42.	128.	108.	178.
REFORM(3, 2)	0.	1.	6.	10.	18.	23.	65.	108.	68.	92.
REFORM(3, 3)	0.	1.	15.	26.	47.	60.	173.	290.	183.	248.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-1.	-2.	-3.	-4.	-10.	-17.	-11.	-15.
TOTAL IN CLASS	-35.	-22.	-72.	-58.	41.	81.	269.	508.	348.	503.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	1.
REFORM(4, 3)	0.	-0.	-8.	-9.	-6.	-3.	-10.	-8.	-2.	-4.
REFORM(4, 4)	0.	0.	-0.	-0.	-1.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	13.	209.	756.	1381.	1076.	1834.	1443.	555.	650.
REFORM(4, 6)	0.	1.	21.	75.	138.	108.	215.	247.	129.	195.
REFORM(4, 7)	0.	1.	11.	40.	74.	58.	115.	132.	69.	104.
REFORM(4, 8)	0.	6.	149.	280.	347.	291.	584.	619.	259.	404.
TOTAL IN CLASS	0.	21.	382.	1142.	1933.	1530.	2738.	2431.	1010.	1350.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-0.	-0.

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-3.	-5.	-7.	-5.	-7.	-6.	-2.	-2.
TOTAL IN CLASS	0.	-0.	-2.	-5.	-7.	-5.	-7.	-6.	-2.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-7.	5.	158.	600.	1159.	937.	1785.	1849.	931.	1410.
REFORM(6, 2)	0.	0.	0.	1.	0.	0.	1.	0.	0.	1.
TOTAL IN CLASS	-7.	5.	158.	601.	1159.	937.	1786.	1850.	931.	1411.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	19.	209.	459.	573.	382.	577.	448.	174.	204.
REFORM(7, 2)	0.	0.	1.	1.	2.	2.	6.	7.	5.	9.
REFORM(7, 3)	0.	1.	7.	13.	10.	6.	9.	8.	3.	3.
REFORM(7, 4)	0.	3.	26.	43.	56.	31.	43.	26.	11.	10.
REFORM(7, 5)	0.	-0.	-56.	-93.	-100.	-108.	-356.	-343.	-234.	-411.
REFORM(7, 6)	0.	0.	-1.	-0.	0.	0.	1.	0.	1.	2.
TOTAL IN CLASS	0.	22.	186.	422.	542.	313.	281.	146.	-41.	-183.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-52.	7.	534.	1762.	3162.	2467.	4351.	4209.	1872.	2497.
CURRENT TOTAL	54.	63.	475.	1358.	2491.	2221.	4546.	5520.	2926.	4105.
NEW TOTAL	1.	70.	1009.	3120.	5653.	4688.	8897.	9728.	4798.	6602.
PERCENT CHANGE	-97.3	10.6	112.3	129.7	126.9	111.1	95.7	76.3	64.0	60.8

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.5 (continued)

REFORM	INCOME CLASSES					16	17	18	19	20
	11	12	13	14	15					
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-183.	-228.	-358.	-735.	-715.	-768.	-625.	-362.	-490.	-1104.
REFORM(1, 2)	-18.	-25.	-24.	-34.	-16.	-12.	-5.	-1.	-1.	-2.
REFORM(1, 3)	0.	1.	1.	1.	1.	1.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-201.	-252.	-382.	-768.	-730.	-778.	-630.	-363.	-491.	-1106.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-388.	-497.	-487.	-463.	-394.	-349.	-278.	-153.	-198.	-215.
TOTAL IN CLASS	-388.	-497.	-487.	-463.	-394.	-349.	-278.	-153.	-198.	-215.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	276.	385.	507.	734.	681.	756.	684.	358.	433.	552.
REFORM(3, 2)	115.	135.	156.	197.	163.	168.	144.	74.	88.	111.
REFORM(3, 3)	312.	366.	425.	540.	449.	463.	398.	204.	244.	307.
REFORM(3, 4)	0.	0.	0.	2.	18.	24.	18.	8.	12.	6.
REFORM(3, 5)	-19.	-22.	-25.	-32.	-27.	-28.	-24.	-12.	-15.	-18.
TOTAL IN CLASS	685.	864.	1063.	1441.	1284.	1383.	1220.	632.	763.	957.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	0.	-0.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	-0.	0.	0.	0.	0.
REFORM(4, 3)	-4.	-3.	-5.	-3.	-2.	-2.	-0.	-0.	-0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	574.	475.	377.	302.	162.	110.	58.	22.	19.	9.
REFORM(4, 6)	215.	245.	260.	276.	219.	212.	155.	89.	108.	139.
REFORM(4, 7)	115.	131.	139.	148.	117.	114.	83.	48.	58.	74.
REFORM(4, 8)	476.	460.	409.	433.	332.	301.	162.	110.	127.	152.
TOTAL IN CLASS	1376.	1307.	1180.	1155.	829.	733.	458.	269.	311.	375.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-2.	-2.	-1.	-1.	-1.	-0.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	-2.	-2.	-2.	-1.	-1.	-1.	-0.	-0.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 24.5 (continued)

FEMALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES													
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	1572.	2110.	2265.	2395.	2208.	2148.	1791.	1025.	1311.	1467.				
REFORM(6, 2)	0.	1.	0.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	1572.	2111.	2265.	2396.	2208.	2149.	1791.	1025.	1311.	1467.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	178.	147.	117.	94.	51.	34.	18.	7.	6.	3.				
REFORM(7, 2)	7.	11.	8.	12.	11.	10.	6.	3.	4.	2.				
REFORM(7, 3)	2.	2.	1.	1.	1.	1.	0.	0.	0.	0.				
REFORM(7, 4)	9.	6.	3.	3.	1.	1.	0.	0.	0.	0.				
REFORM(7, 5)	-258.	-361.	-224.	-186.	-57.	-14.	8.	6.	20.	11.				
REFORM(7, 6)	0.	1.	0.	1.	1.	1.	0.	0.	0.	0.				
TOTAL IN CLASS	-61.	-193.	-94.	-75.	6.	31.	33.	16.	31.	16.				
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	2981.	3338.	3543.	3684.	3202.	3169.	2594.	1426.	1727.	1495.				
CURRENT TOTAL	4540.	4996.	5220.	6146.	4999.	4975.	3875.	2176.	2850.	4409.				
NEW TOTAL	7522.	8334.	8763.	9830.	8201.	8144.	6469.	3601.	4577.	5904.				
PERCENT CHANGE	65.7	66.8	67.9	59.9	64.0	63.7	67.0	65.5	60.6	33.9				

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.6

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 24 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-5.	-3.	-1.	3.	-2.	-7.	-20.	-45.	-65.
REFORM(1, 2)	0.	-2.	-2.	-3.	-4.	-4.	-5.	-5.	-5.	-16.
REFORM(1, 3)	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	1.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-1.	-7.	-5.	-4.	-2.	-6.	-12.	-24.	-50.	-80.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-7.	-14.	-21.	-34.	-50.	-59.	-72.	-94.	-120.	-155.
TOTAL IN CLASS	-7.	-14.	-21.	-34.	-50.	-59.	-72.	-94.	-120.	-155.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-29.	-27.	-20.	-10.	-2.	0.	5.	21.	49.	72.
REFORM(3, 2)	0.	1.	1.	1.	2.	4.	8.	18.	31.	37.
REFORM(3, 3)	0.	2.	3.	3.	5.	10.	20.	48.	83.	100.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-1.	-1.	-3.	-5.	-6.
TOTAL IN CLASS	-29.	-24.	-16.	-7.	4.	13.	32.	84.	158.	203.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-2.	-1.	-1.	-0.	-1.	-1.	-1.	-2.
REFORM(4, 4)	0.	0.	-0.	0.	-0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	14.	46.	84.	141.	179.	217.	238.	252.	263.
REFORM(4, 6)	0.	1.	5.	8.	14.	18.	25.	41.	59.	79.
REFORM(4, 7)	0.	1.	2.	4.	8.	10.	14.	22.	31.	42.
REFORM(4, 8)	0.	7.	32.	31.	36.	48.	69.	102.	117.	163.
TOTAL IN CLASS	0.	23.	83.	127.	198.	255.	323.	401.	458.	546.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-6.	5.	34.	67.	119.	156.	211.	305.	422.	570.
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-6.	5.	34.	67.	119.	156.	211.	305.	422.	570.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	21.	46.	51.	59.	64.	68.	74.	79.	82.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	1.	1.	2.	4.
REFORM(7, 3)	0.	1.	2.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	6.	5.	6.	5.	5.	4.	5.	4.
REFORM(7, 5)	0.	-0.	-12.	-10.	-10.	-18.	-42.	-57.	-106.	-166.
REFORM(7, 6)	0.	0.	-0.	-0.	0.	0.	0.	0.	0.	1.
TOTAL IN CLASS	0.	25.	40.	47.	55.	52.	33.	24.	-19.	-74.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-43.	7.	116.	196.	324.	411.	514.	693.	849.	1009.
CURRENT TOTAL	44.	70.	104.	151.	255.	370.	537.	909.	1327.	1658.
NEW TOTAL	1.	77.	220.	348.	579.	780.	1051.	1603.	2176.	2667.
PERCENT CHANGE	-97.3	10.6	112.3	129.7	126.9	111.1	95.7	76.3	64.0	60.8

TABLE 24.6 (continued)

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-92.	-151.	-322.	-909.	-1820.	-3147.	-5164.	-8042.	-12561.	-61330.
REFORM(1, 2)	-9.	-17.	-21.	-42.	-41.	-48.	-40.	-26.	-31.	-118.
REFORM(1, 3)	0.	1.	1.	2.	2.	5.	1.	3.	6.	10.
REFORM(1, 4)	0.	0.	0.	0.	0.	1.	0.	8.	0.	13.
TOTAL IN CLASS	-101.	-167.	-343.	-949.	-1859.	-3188.	-5203.	-8057.	-12585.	-61425.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-194.	-328.	-437.	-573.	-1002.	-1429.	-2301.	-3402.	-5069.	-11918.
TOTAL IN CLASS	-194.	-328.	-437.	-573.	-1002.	-1429.	-2301.	-3402.	-5069.	-11918.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	138.	254.	456.	907.	1732.	3097.	5657.	7965.	11099.	30661.
REFORM(3, 2)	58.	89.	140.	244.	416.	689.	1190.	1640.	2265.	6172.
REFORM(3, 3)	156.	242.	381.	668.	1141.	1897.	3285.	4532.	6261.	17057.
REFORM(3, 4)	0.	0.	0.	2.	46.	100.	147.	169.	310.	320.
REFORM(3, 5)	-9.	-15.	-23.	-40.	-68.	-114.	-197.	-272.	-376.	-1024.
TOTAL IN CLASS	343.	570.	954.	1781.	3266.	5668.	10081.	14033.	19560.	53186.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	0.	-0.	-0.	-0.	-1.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	1.	-0.	0.	0.	0.	0.
REFORM(4, 3)	-2.	-2.	-4.	-3.	-6.	-10.	-2.	-5.	-4.	-18.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	287.	313.	338.	373.	413.	450.	483.	497.	500.	500.
REFORM(4, 6)	108.	161.	234.	341.	558.	869.	1280.	1983.	2759.	7732.
REFORM(4, 7)	58.	86.	125.	182.	299.	465.	685.	1061.	1476.	4138.
REFORM(4, 8)	238.	304.	367.	535.	845.	1232.	1342.	2435.	3247.	8467.
TOTAL IN CLASS	689.	862.	1060.	1428.	2109.	3006.	3787.	5972.	7978.	20819.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-0.	-0.	-1.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-1.	-1.	-1.	-1.	-2.	-2.	-2.	-2.	-1.	-0.
TOTAL IN CLASS	-1.	-1.	-1.	-2.	-2.	-2.	-2.	-2.	-1.	-1.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 24.6 (continued)

FEMALE INVESTORS,
AGED 65 AND OVER

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	787.	1393.	2033.	2961.	5618.	8805.	14804.	22780.	33615.	81517.
REFORM(6, 2)	0.	1.	0.	0.	0.	1.	0.	0.	0.	4.
TOTAL IN CLASS	787.	1394.	2033.	2961.	5618.	8806.	14804.	22780.	33615.	81522.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	89.	97.	105.	116.	129.	140.	150.	154.	155.	155.
REFORM(7, 2)	3.	7.	7.	15.	28.	39.	53.	62.	115.	123.
REFORM(7, 3)	1.	1.	1.	2.	2.	2.	2.	2.	3.	3.
REFORM(7, 4)	5.	4.	3.	3.	3.	2.	1.	1.	1.	1.
REFORM(7, 5)	-129.	-238.	-201.	-230.	-146.	-58.	67.	135.	509.	604.
REFORM(7, 6)	0.	1.	0.	1.	2.	3.	0.	5.	3.	9.
TOTAL IN CLASS	-31.	-128.	-84.	-93.	16.	128.	274.	359.	785.	894.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	1493.	2203.	3181.	4554.	8147.	12988.	21440.	31684.	44282.	83076.
CURRENT TOTAL	2274.	3298.	4686.	7597.	12721.	20390.	32021.	48349.	73071.	244950.
NEW TOTAL	3767.	5501.	7866.	12151.	20868.	33378.	53461.	80033.	117353.	328026.
PERCENT CHANGE	65.7	66.8	67.9	59.9	64.0	63.7	67.0	65.5	60.6	33.9

FEMALE INVESTORS,
AGED 65 AND OVER

TABLE 24.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 24

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME CURRENT	TAX PROPOSED	TOTAL DIRECT TAXES	
			CURRENT	PROPOSED			CURRENT	PROPOSED
1	9	1226	-1002.7	893.5	1.8	-47.5	53.9	1.5
2	6	901	-278.0	1442.2	6.6	24.0	62.9	69.6
3	12	4592	1037.8	11888.9	141.4	792.3	475.3	1009.0
4	17	8970	4668.8	29996.2	553.1	2780.0	1358.4	3120.5
5	11	9771	10259.7	43398.8	1191.5	5108.8	2490.9	5653.0
6	6	6010	9298.2	32265.9	1101.8	4055.4	2220.8	4688.3
7	12	8466	18357.0	56749.3	2170.9	7218.3	4545.9	8896.9
8	9	6070	20574.7	54273.6	2517.6	7118.9	5519.5	9729.7
9	8	2205	10086.7	25014.3	1282.2	3248.4	2926.4	4798.7
10	16	2475	13639.2	3313.6	1916.5	4614.0	4104.6	6601.5
11	15	1997	14361.0	33426.2	2092.2	5199.9	4540.4	7522.2
12	19	1515	14369.8	34135.4	2209.7	5825.6	4996.2	8333.8
13	18	1114	13663.1	32236.3	2313.6	6072.3	5219.8	8763.2
14	12	809	14374.3	32685.7	2971.0	6723.3	6145.7	9830.2
15	12	393	10260.9	23966.1	2537.4	5875.6	4999.3	8201.2
16	15	244	9253.1	21384.5	2682.4	5934.8	4975.2	8144.6
17	4	121	6629.3	15679.6	2038.1	4696.9	3874.5	6468.8
18	4	45	3448.6	8218.8	1234.5	2718.4	2175.7	3601.5
19	7	39	4259.0	10126.0	1701.0	3525.4	2849.8	4576.8
20	12	18	5582.8	12325.2	3026.5	4582.4	4409.1	5904.5
TOTAL	224	56981	182843.2	513420.0	33689.9	86067.2	67944.3	115915.2

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 25 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBERS WITH GIVEN PERCENTAGE CHANGE IN TAXES										NUMBER MORE THAN ADDED TO TAX ROLL		
		NUMBER OBTAINING REFUNDS	-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	50	50	50	50
1	0	0	1252	0	0	0	0	0	0	0	0	0	0	0
2	20	0	7299	75	0	0	0	0	1726	260	4582	0	0	0
3	0	4035	4896	130	2820	3955	70	6981	41	340	16475	0	0	0
4	0	0	420	0	285	145	0	315	12930	4272	110	0	0	0
5	0	0	0	0	0	0	0	5670	640	3085	0	0	0	0
6	0	0	0	0	0	0	1955	0	1485	90	0	0	0	0
7	0	0	0	0	0	40	621	2035	755	270	0	0	0	0
8	0	0	0	0	60	0	385	0	201	245	20	0	0	0
9	0	0	0	0	0	130	311	160	80	60	0	0	0	0
10	0	0	0	0	0	3	1	146	20	38	20	0	0	0
11	0	0	0	0	0	150	108	3	8	80	0	0	0	0
12	0	0	0	0	0	0	1	3	0	48	0	0	0	0
13	0	0	0	0	1	0	49	21	13	7	0	0	0	0
14	0	0	0	0	0	0	13	5	16	1	0	0	0	0
15	0	0	0	0	0	0	0	5	2	3	0	0	0	0
16	0	0	0	0	0	0	0	0	5	3	0	0	0	0
17	0	0	0	0	0	0	0	3	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	1	0	0
19	0	0	0	0	0	0	1	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	20	4035	13867	205	3166	4423	3515	15347	17922	8802	21208	0	0	0

PENSTONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 25

INCOME CLASS	NUMBER IN CLASS	AVERAGE INCOME COMP. MODIFIED DEF. COMP.DEF.	AVERAGE PERSONAL INCOME TAX PAID CURRENT PROPOSED	AVERAGE FOR ALL DIRECT TAXES PAID CURRENT PROPOSED	ALL DIRECT TAXES OVER COMP. BASE CURRENT PROPOSED	AVERAGE TAX RATES PERSONAL INC. TAXES OVER MODIFIED BASE CURRENT PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	1252	760.	0.	35.	.047	.000	89.4
2	13962	1605.	8.	46.	.029	.005	91.4
3	39743	2602.	53.	91.	.035	.021	86.9
4	18477	3708.	147.	185.	.050	.040	88.5
5	9395	4766.	298.	350.	.074	.063	87.8
6	3530	5722.	473.	543.	.095	.083	89.0
7	3721	7076.	659.	773.	.109	.094	86.9
8	911	9224.	956.	1218.	.132	.107	82.2
9	741	11153.	1226.	1564.	.140	.114	85.3
10	228	14161.	1655.	2092.	.148	.119	77.9
11	349	17810.	2604.	3112.	.175	.149	80.6
12	52	22699.	3219.	4207.	.185	.147	73.4
13	91	28831.	4925.	6123.	.212	.177	77.6
14	35	41980.	8306.	10433.	.249	.205	74.6
15	10	62485.	14759.	17837.	.285	.244	71.6
16	8	88428.	19962.	25796.	.292	.238	72.6
17	3	122890.	36032.	43785.	.356	.309	75.4
18	1	185475.	15296.	21598.	.116	.083	75.7
19	1	259424.	107306.	116951.	.451	.416	72.5
20	0	0.	0.	0.	.000	.000	.0
ALL	92510	3461.	177.	232.	.067	.052	87.2
		3416.	229.	272.	.067	.067	

TABLE 25.2

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVERPROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 25
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	PERSONAL INCOME TAX TAX	CORPORATE INCOME TAX BASE	CORPORATE INCOME TAX TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	91751.	-729.	0.	0.	0.
REFORM(1, 2)	39473.	-2601.	0.	0.	0.
REFORM(1, 3)	1662.	-28.	0.	0.	0.
REFORM(1, 4)	337.	4.	0.	0.	0.
TOTAL IN CLASS	133223.	-3353.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-1092.
TOTAL IN CLASS	0.	0.	0.	0.	-1092.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	6487.	-1692.	0.	677.	0.
REFORM(3, 2)	668.	-227.	688.	344.	0.
REFORM(3, 3)	1902.	303.	0.	0.	0.
REFORM(3, 4)	4.	2.	0.	0.	0.
REFORM(3, 5)	-114.	-18.	0.	0.	0.
TOTAL IN CLASS	8947.	-1633.	688.	1021.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-74.	0.
REFORM(4, 2)	6.	1.	0.	0.	0.
REFORM(4, 3)	-66.	-10.	0.	0.	0.
REFORM(4, 4)	-15.	-4.	0.	0.	0.
REFORM(4, 5)	14479.	2321.	0.	0.	0.
REFORM(4, 6)	2191.	406.	0.	0.	0.
REFORM(4, 7)	1172.	217.	0.	0.	0.
REFORM(4, 8)	2978.	473.	0.	0.	0.
TOTAL IN CLASS	20745.	3404.	0.	-74.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	-0.	-0.	0.	0.	0.

TABLE 25.2 (continued)

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-301.	-56.	0.	0.	0.
REFORM(5, 3)	7.	1.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-354.	-47.	0.	0.	0.
TOTAL IN CLASS	-649.	-101.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	18210.	3254.	0.	0.	-894.
REFORM(6, 2)	253.	24.	0.	0.	0.
TOTAL IN CLASS	18463.	3277.	0.	0.	-894.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1)	28724.	3741.	0.	0.	0.
REFORM(7, 2)	97.	20.	0.	0.	0.
REFORM(7, 3)	656.	70.	0.	0.	0.
REFORM(7, 4)	2975.	343.	0.	0.	0.
REFORM(7, 5)	1451.	-978.	0.	0.	0.
REFORM(7, 6)	758.	-4.	0.	0.	0.
TOTAL IN CLASS	34662.	3192.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	215390.	4786.	688.	947.	-1986.
CURRENT TOTAL	91367.	16370.	7503.	3075.	1986.
NEW TOTAL	306757.	21156.	8191.	4021.	0.
PERCENT CHANGE	235.7	29.2	9.2	30.8	-100.0

TABLE 25.4

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 25
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	0.	-27.	-12.	22.	-46.	-52.	-103.	-61.	-53.	-24.	
REFORM(1, 2)	0.	-17.	-534.	-672.	-442.	-184.	-329.	-120.	-69.	-42.	
REFORM(1, 3)	0.	0.	-15.	-12.	-5.	0.	1.	0.	0.	2.	
REFORM(1, 4)	0.	0.	-0.	1.	0.	1.	0.	0.	1.	0.	1.
TOTAL IN CLASS	0.	-44.	-562.	-661.	-493.	-236.	-431.	-181.	-121.	-63.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-49.	-465.	-820.	-149.	-60.	-33.	-57.	-35.	-28.	-8.	
REFORM(3, 2)	-4.	-43.	-78.	-25.	-16.	-10.	-17.	-12.	-10.	-3.	
REFORM(3, 3)	0.	18.	49.	33.	28.	19.	37.	27.	25.	8.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-1.	-3.	-2.	-2.	-1.	-2.	-2.	-1.	-0.	
TOTAL IN CLASS	-53.	-491.	-851.	-142.	-51.	-25.	-40.	-21.	-15.	-3.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-2.	-2.	-2.	-1.	-1.	-0.	-1.	-0.	-0.
REFORM(4, 4)	0.	0.	-1.	0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	45.	629.	491.	388.	163.	247.	77.	108.	42.	
REFORM(4, 6)	0.	4.	62.	53.	62.	37.	59.	24.	26.	12.	
REFORM(4, 7)	0.	2.	33.	28.	33.	20.	28.	13.	14.	6.	
REFORM(4, 8)	0.	10.	132.	92.	71.	29.	54.	18.	21.	11.	
TOTAL IN CLASS	0.	62.	854.	661.	552.	247.	391.	130.	168.	71.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-6.	-8.	-10.	-9.	-9.	-4.	-1.	-1.	

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.4 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-17.	-11.	-7.	-3.	-3.	-1.	-1.	-0.
TOTAL IN CLASS	0.	-4.	-23.	-19.	-16.	-11.	-12.	-2.	-5.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	51.	706.	550.	435.	183.	282.	145.	111.	99.
REFORM(6, 2)	0.	0.	4.	8.	5.	3.	2.	1.	0.	1.
TOTAL IN CLASS	0.	51.	710.	558.	440.	186.	283.	146.	112.	99.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	271.	1392.	901.	536.	221.	236.	65.	51.	18.
REFORM(7, 2)	0.	0.	2.	2.	3.	2.	1.	1.	1.	0.
REFORM(7, 3)	0.	9.	34.	14.	6.	3.	3.	1.	1.	0.
REFORM(7, 4)	0.	37.	161.	74.	38.	13.	12.	3.	2.	1.
REFORM(7, 5)	0.	-29.	-236.	-146.	-249.	-95.	-63.	-36.	-71.	-11.
REFORM(7, 6)	0.	0.	-1.	-6.	-1.	1.	0.	1.	0.	1.
TOTAL IN CLASS	0.	288.	1352.	837.	334.	144.	188.	34.	-16.	10.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-53.	-138.	1480.	1233.	767.	304.	379.	209.	19.	112.
CURRENT TOTAL	0.	111.	2117.	2712.	2800.	1668.	2452.	871.	909.	377.
NEW TOTAL	-53.	-27.	3597.	3945.	3567.	1972.	2831.	1080.	927.	489.
PERCENT CHANGE	-53.2	-124.4	69.9	45.5	27.4	18.2	15.4	24.0	2.1	29.7

TABLE 25.4 (continued)

		INCOME CLASSES											
REFORM		11	12	13	14	15	16	17	18	19	20		
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES													
REFORM(1, 1)		-86.	-22.	-79.	-61.	-33.	-37.	-25.	-3.	-26.	0.		
REFORM(1, 2)		-118.	-1.	-38.	-15.	-6.	-5.	-3.	-1.	-1.	0.		
REFORM(1, 3)		0.	0.	1.	0.	0.	0.	0.	0.	0.	0.		
REFORM(1, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS		-204.	-23.	-116.	-76.	-38.	-43.	-29.	-4.	-27.	0.		
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT													
REFORM(2, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 2)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(2, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME													
REFORM(3, 1)		-8.	0.	1.	5.	3.	7.	4.	0.	0.	0.		
REFORM(3, 2)		-4.	-1.	-2.	-1.	-0.	-0.	-0.	-0.	-0.	0.		
REFORM(3, 3)		14.	6.	13.	10.	4.	8.	4.	0.	0.	0.		
REFORM(3, 4)		0.	0.	0.	0.	0.	1.	0.	0.	0.	0.		
REFORM(3, 5)		-1.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.		
TOTAL IN CLASS		1.	4.	11.	13.	6.	15.	8.	0.	1.	0.		
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME													
REFORM(4, 1)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(4, 2)		0.	0.	-0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(4, 3)		-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.	0.		
REFORM(4, 4)		-0.	0.	0.	-3.	0.	0.	0.	0.	0.	0.		
REFORM(4, 5)		64.	16.	28.	13.	4.	4.	1.	0.	0.	0.		
REFORM(4, 6)		23.	7.	14.	9.	5.	5.	2.	1.	2.	0.		
REFORM(4, 7)		13.	4.	7.	5.	3.	2.	1.	3.	1.	1.		
REFORM(4, 8)		12.	5.	7.	5.	4.	2.	0.	0.	1.	0.		
TOTAL IN CLASS		112.	32.	56.	28.	15.	13.	5.	2.	4.	0.		
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME													
REFORM(5, 1)		0.	0.	0.	0.	0.	0.	0.	0.	-0.	0.		
REFORM(5, 2)		-4.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.		
REFORM(5, 3)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 4)		0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(5, 5)		-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.		
TOTAL IN CLASS		-4.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.		
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE													

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.4 (continued)

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	198.	63.	121.	103.	56.	65.	34.	20.	31.	0.		
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	198.	63.	122.	103.	56.	65.	34.	20.	31.	0.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	29.	5.	9.	4.	1.	1.	0.	0.	0.	0.		
REFORM(7, 2)	3.	0.	1.	1.	0.	0.	0.	3.	0.	0.		
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 4)	2.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 5)	-31.	-5.	-18.	-5.	-1.	1.	-0.	18.	-0.	0.		
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	3.	0.	-7.	0.	0.	2.	0.	21.	-0.	0.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	106.	76.	65.	68.	40.	53.	19.	39.	9.	-0.		
CURRENT TOTAL	909.	167.	448.	291.	148.	160.	108.	15.	107.	0.		
NEW TOTAL	1014.	244.	513.	359.	187.	212.	127.	54.	116.	0.		
PERCENT CHANGE	11.6	45.6	14.5	23.4	26.9	32.9	17.9	253.2	8.0	-0.		

TABLE 25.5

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVERPRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 25
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM											
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	0.	-27.	-12.	22.	-46.	-52.	-103.	-53.	-61.	-24.	
REFORM(1, 2)	0.	-17.	-53.	-672.	-442.	-184.	-329.	-69.	-120.	-42.	
REFORM(1, 3)	0.	0.	-15.	-12.	-5.	0.	1.	0.	0.	2.	
REFORM(1, 4)	0.	0.	-0.	1.	0.	1.	0.	1.	0.	1.	
TOTAL IN CLASS	0.	-44.	-562.	-661.	-493.	-236.	-431.	-121.	-181.	-63.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-2.	-42.	-344.	-204.	-138.	-53.	-80.	-37.	-29.	-26.	
TOTAL IN CLASS	-2.	-42.	-344.	-204.	-138.	-53.	-80.	-37.	-29.	-26.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-40.	-365.	-628.	-75.	-7.	0.	5.	10.	8.	4.	
REFORM(3, 2)	0.	8.	20.	13.	11.	7.	14.	9.	10.	3.	
REFORM(3, 3)	0.	18.	49.	33.	28.	19.	37.	25.	27.	8.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-1.	-3.	-2.	-2.	-1.	-2.	-1.	-2.	-0.	
TOTAL IN CLASS	-40.	-341.	-561.	-31.	30.	25.	53.	42.	44.	15.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	-0.	-27.	-15.	-19.	-4.	-2.	-1.	-2.	-0.	
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 3)	0.	-0.	-2.	-2.	-2.	-1.	-1.	-1.	-0.	-0.	
REFORM(4, 4)	0.	0.	-1.	0.	-0.	0.	0.	0.	0.	0.	
REFORM(4, 5)	0.	45.	629.	491.	388.	163.	247.	108.	77.	42.	
REFORM(4, 6)	0.	4.	62.	53.	62.	37.	59.	26.	24.	12.	
REFORM(4, 7)	0.	2.	33.	28.	33.	20.	32.	14.	13.	6.	
REFORM(4, 8)	0.	10.	132.	92.	71.	29.	54.	21.	18.	11.	
TOTAL IN CLASS	0.	62.	827.	646.	533.	242.	389.	167.	128.	71.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 2)	0.	-0.	-6.	-8.	-10.	-9.	-9.	-1.	-4.	-1.	

PENSIONERS AND OTHERS,
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TABLE 25.5 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-3.	-17.	-11.	-7.	-3.	-3.	-1.	-1.	-0.
TOTAL IN CLASS	0.	-4.	-23.	-19.	-16.	-11.	-12.	-2.	-5.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	16.	425.	383.	322.	139.	217.	115.	87.	78.
REFORM(6, 2)	0.	0.	4.	8.	5.	3.	2.	1.	0.	1.
TOTAL IN CLASS	-1.	16.	429.	391.	328.	142.	218.	116.	88.	78.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	271.	1392.	901.	536.	221.	236.	65.	51.	18.
REFORM(7, 2)	0.	0.	2.	2.	3.	2.	1.	1.	1.	0.
REFORM(7, 3)	0.	9.	34.	14.	6.	3.	3.	1.	1.	0.
REFORM(7, 4)	0.	37.	161.	74.	38.	13.	12.	3.	2.	1.
REFORM(7, 5)	0.	-29.	-236.	-146.	-249.	-95.	-63.	-36.	-71.	-11.
REFORM(7, 6)	0.	0.	-1.	-6.	-1.	1.	0.	1.	0.	1.
TOTAL IN CLASS	0.	288.	1352.	837.	334.	144.	188.	34.	-16.	10.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-43.	-65.	1119.	959.	577.	253.	325.	199.	28.	83.
CURRENT TOTAL	44.	641.	3615.	3418.	3293.	1918.	2875.	1110.	1159.	477.
NEW TOTAL	2.	576.	4733.	4377.	3870.	2171.	3200.	1308.	1187.	560.
PERCENT CHANGE	-96.3	-10.2	30.9	28.0	17.5	13.2	11.3	17.9	2.4	17.4

TABLE 25.5 (continued)

REFORM	INCOME CLASSES				15	16	17	18	19	20
	11	12	13	14						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-86.	-22.	-79.	-61.	-33.	-37.	-25.	-3.	-26.	0.
REFORM(1, 2)	-118.	-1.	-38.	-15.	-6.	-5.	-3.	-1.	-1.	0.
REFORM(1, 3)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-204.	-23.	-116.	-76.	-38.	-43.	-29.	-4.	-27.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-50.	-13.	-25.	-19.	-9.	-10.	-5.	-3.	-5.	0.
TOTAL IN CLASS	-50.	-13.	-25.	-19.	-9.	-10.	-5.	-3.	-5.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	10.	6.	15.	13.	6.	13.	7.	0.	1.	0.
REFORM(3, 2)	5.	2.	5.	3.	1.	3.	2.	0.	0.	0.
REFORM(3, 3)	14.	6.	13.	10.	4.	8.	4.	0.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	0.	1.	0.	0.	0.	0.
REFORM(3, 5)	-1.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.
TOTAL IN CLASS	29.	14.	33.	26.	11.	25.	13.	1.	1.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-0.	-0.	-2.	-0.	0.	0.	0.	-0.	0.	0.
REFORM(4, 2)	0.	0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-0.	-0.	-0.	-0.	-0.	-0.	0.	0.	0.	0.
REFORM(4, 4)	-0.	0.	0.	-3.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	64.	16.	28.	13.	4.	4.	1.	0.	0.	0.
REFORM(4, 6)	23.	7.	14.	9.	5.	5.	2.	1.	2.	0.
REFORM(4, 7)	13.	4.	7.	5.	3.	2.	1.	1.	1.	0.
REFORM(4, 8)	12.	5.	7.	5.	4.	2.	0.	0.	1.	0.
TOTAL IN CLASS	112.	32.	54.	28.	15.	13.	5.	2.	4.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	-0.	0.
REFORM(5, 2)	-4.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.
TOTAL IN CLASS	-4.	-0.	-1.	-1.	-0.	-0.	-0.	-0.	-0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.5 (continued)

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18	19	20		
REFORM(6, 1)	157.	53.	101.	88.	49.	57.	30.	17.	27.	0.		
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	157.	53.	102.	88.	49.	57.	30.	17.	27.	0.		
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES												
REFORM(7, 1)	29.	5.	9.	4.	1.	1.	0.	0.	0.	0.		
REFORM(7, 2)	3.	0.	1.	1.	0.	0.	0.	3.	0.	0.		
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 4)	2.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
REFORM(7, 5)	-31.	-5.	-18.	-5.	-1.	1.	-0.	18.	-0.	0.		
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.		
TOTAL IN CLASS	3.	0.	-7.	0.	0.	2.	0.	21.	-0.	0.		
UNDISTRIBUTED AMOUNTS												
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.		
TOTAL CHANGES	43.	63.	39.	47.	28.	43.	15.	33.	1.	-0.		
CURRENT TOTAL	1086.	219.	557.	365.	178.	206.	131.	22.	117.	0.		
NEW TOTAL	1129.	282.	597.	412.	207.	250.	146.	55.	118.	0.		
PERCENT CHANGE	3.9	28.7	7.1	12.8	15.8	21.0	11.0	153.0	.5	-0		

TABLE 25.6

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVERPROBATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 25 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

INCOME CLASSES		1	2	3	4	5	6	7	8	9	10
REFORM		1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES											
REFORM(1, 1)	0.	-2.	-0.	1.	-5.	-15.	-28.	-58.	-82.	-106.	
REFORM(1, 2)	0.	-1.	-13.	-36.	-47.	-52.	-89.	-76.	-162.	-185.	
REFORM(1, 3)	0.	0.	-1.	-1.	-1.	0.	0.	0.	1.	8.	
REFORM(1, 4)	0.	0.	-0.	0.	0.	0.	0.	1.	0.	5.	
TOTAL IN CLASS	0.	-3.	-14.	-36.	-52.	-67.	-116.	-133.	-244.	-278.	
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT											
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(2, 4)	-1.	-3.	-9.	-11.	-15.	-15.	-21.	-40.	-40.	-113.	
TOTAL IN CLASS	-1.	-3.	-9.	-11.	-15.	-15.	-21.	-40.	-40.	-113.	
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME											
REFORM(3, 1)	-32.	-26.	-16.	-4.	-1.	0.	1.	11.	11.	18.	
REFORM(3, 2)	0.	1.	1.	1.	1.	2.	4.	10.	14.	13.	
REFORM(3, 3)	0.	1.	1.	2.	3.	5.	10.	27.	37.	35.	
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-0.	-1.	-2.	-2.	-2.	
TOTAL IN CLASS	-32.	-24.	-14.	-2.	3.	7.	14.	47.	59.	64.	
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME											
REFORM(4, 1)	0.	-0.	-1.	-1.	-2.	-1.	-0.	-1.	-3.	-0.	
REFORM(4, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.	
REFORM(4, 4)	0.	0.	-0.	0.	-0.	0.	0.	0.	0.	0.	
REFORM(4, 5)	0.	3.	16.	27.	41.	46.	66.	119.	104.	185.	
REFORM(4, 6)	0.	0.	2.	3.	7.	10.	16.	28.	32.	32.	
REFORM(4, 7)	0.	0.	1.	2.	4.	6.	9.	15.	17.	28.	
REFORM(4, 8)	0.	1.	3.	5.	8.	8.	15.	23.	24.	48.	
TOTAL IN CLASS	0.	4.	21.	35.	57.	69.	105.	183.	172.	312.	
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME											
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	
REFORM(5, 2)	0.	-0.	-0.	-0.	-1.	-2.	-3.	-2.	-6.	-6.	
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.6 (continued)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-0.	-1.	-1.	-2.	-3.	-3.	-2.	-6.	-7.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	1.	11.	21.	34.	39.	58.	126.	118.	341.
REFORM(6, 2)	0.	0.	0.	0.	1.	1.	0.	1.	1.	3.
TOTAL IN CLASS	-1.	1.	11.	21.	35.	40.	59.	127.	118.	343.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	19.	35.	49.	57.	62.	63.	71.	69.	77.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	1.	2.	2.
REFORM(7, 3)	0.	1.	1.	1.	1.	1.	1.	1.	1.	1.
REFORM(7, 4)	0.	3.	4.	4.	4.	4.	3.	3.	2.	4.
REFORM(7, 5)	0.	-2.	-6.	-8.	-27.	-27.	-17.	-40.	-96.	-47.
REFORM(7, 6)	0.	0.	-0.	-0.	-0.	0.	0.	1.	0.	6.
TOTAL IN CLASS	0.	21.	34.	45.	36.	41.	51.	37.	-22.	42.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-34.	-5.	28.	52.	61.	72.	87.	218.	38.	363.
CURRENT TOTAL	35.	46.	91.	185.	350.	543.	773.	1218.	1564.	2092.
NEW TOTAL	1.	41.	119.	237.	412.	615.	860.	1436.	1601.	2455.
PERCENT CHANGE	-96.3	-10.2	30.9	28.0	17.5	13.2	11.3	17.9	2.4	17.4

TABLE 25.6 (continued)

REFORM	INCOME CLASSES					16	17	18	19	20
	11	12	13	14	15					
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-245.	-418.	-859.	-1736.	-3254.	-4660.	-8385.	-3239.	-26348.	0.
REFORM(1, 2)	-339.	-29.	-421.	-439.	-585.	-682.	-1128.	-1030.	-940.	0.
REFORM(1, 3)	0.	5.	6.	6.	8.	2.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	4.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-584.	-442.	-1280.	-2168.	-3831.	-5340.	-9514.	-4268.	-27288.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-144.	-243.	-270.	-539.	-893.	-1273.	-1733.	-3159.	-4638.	0.
TOTAL IN CLASS	-144.	-243.	-270.	-539.	-893.	-1273.	-1733.	-3159.	-4638.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	30.	121.	166.	383.	598.	1643.	2471.	287.	662.	0.
REFORM(3, 2)	15.	40.	53.	100.	140.	361.	510.	60.	136.	0.
REFORM(3, 3)	41.	109.	145.	273.	384.	995.	1410.	167.	375.	0.
REFORM(3, 4)	0.	0.	5.	7.	0.	140.	0.	0.	0.	0.
REFORM(3, 5)	-2.	-7.	-9.	-16.	-23.	-60.	-85.	-10.	-23.	0.
TOTAL IN CLASS	84.	264.	360.	747.	1099.	3080.	4307.	504.	1151.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	-1.	-0.	-23.	-6.	0.	0.	0.	-128.	0.	0.
REFORM(4, 2)	0.	0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-1.	-0.	-3.	-1.	-1.	-5.	0.	0.	0.	0.
REFORM(4, 4)	-0.	0.	0.	-88.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	184.	309.	307.	367.	430.	459.	495.	0.	500.	0.
REFORM(4, 6)	67.	130.	152.	252.	487.	578.	745.	1135.	1889.	0.
REFORM(4, 7)	36.	70.	81.	135.	261.	309.	399.	607.	1011.	0.
REFORM(4, 8)	34.	106.	81.	141.	368.	257.	95.	0.	524.	0.
TOTAL IN CLASS	320.	614.	596.	800.	1545.	1597.	1734.	1615.	3923.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	-93.	0.
REFORM(5, 2)	-11.	-6.	-11.	-24.	-11.	-11.	-79.	-222.	-8.	0.
REFORM(5, 3)	1.	0.	1.	1.	0.	0.	33.	0.	86.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-1.	-2.	-3.	-4.	-6.	-9.	-16.	-10.	-16.	0.
TOTAL IN CLASS	-12.	-8.	-13.	-28.	-17.	-21.	-62.	-232.	-30.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										

TABLE 25.6 (continued)

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

REFORM	INCOME CLASSES										18	19	20
	11	12	13	14	15	16	17	18	19	20			
REFORM(6, 1)	449.	1011.	1112.	2513.	4896.	7072.	10038.	17455.	27474.	0.			
REFORM(6, 2)	0.	1.	4.	1.	0.	4.	0.	0.	0.	0.			
TOTAL IN CLASS	450.	1012.	1116.	2515.	4896.	7076.	10038.	17455.	27474.	0.			
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES													
REFORM(7, 1)	83.	100.	103.	119.	134.	143.	154.	150.	155.	0.			
REFORM(7, 2)	9.	3.	10.	24.	9.	54.	27.	2758.	11.	0.			
REFORM(7, 3)	1.	1.	2.	2.	2.	1.	4.	1.	1.	0.			
REFORM(7, 4)	5.	1.	3.	3.	4.	0.	0.	0.	0.	0.			
REFORM(7, 5)	-88.	-100.	-198.	-140.	-128.	105.	-116.	18222.	-184.	0.			
REFORM(7, 6)	0.	2.	5.	3.	4.	0.	0.	0.	0.	0.			
TOTAL IN CLASS	10.	9.	-76.	11.	24.	303.	68.	21131.	-17.	0.			
UNDISTRIBUTED AMOUNTS													
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.			
TOTAL CHANGES	122.	1206.	433.	1338.	2823.	5424.	4837.	33045.	575.	-0.			
CURRENT TOTAL	3112.	4207.	6123.	10433.	17837.	25796.	43785.	21598.	116951.	0.			
NEW TOTAL	3235.	5414.	6556.	11770.	20660.	31220.	48622.	54644.	117526.	0.			
PERCENT CHANGE	3.9	28.7	7.1	12.8	15.8	21.0	11.0	153.0	.5	-0			

PENSIONERS AND OTHERS,
MALE, AGED 65 AND OVER

TABLE 25.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 25

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME		PERSONAL INCOME CURRENT	TAX		TOTAL DIRECT TAXES	
			CURRENT	PROPOSED		CURRENT	PROPOSED	CURRENT	PROPOSED
1	10	1252	-1561.9	740.4	.0	-53.2	44.4	1.6	
2	22	13962	-3884.5	21531.4	111.0	-27.1	641.4	576.6	
3	41	39743	13712.5	99681.7	2116.8	3597.0	3614.8	4760.3	
4	22	18477	20406.9	65450.6	2712.2	3945.5	3418.1	4391.9	
5	10	9395	18737.3	42494.6	2799.8	3566.7	3292.6	3899.4	
6	8	3530	10196.0	19088.5	1668.3	1972.3	1917.6	2175.4	
7	14	3721	14096.0	25292.4	2452.5	2831.3	2875.4	3202.1	
8	9	911	4747.8	8131.2	871.1	1080.3	1109.6	1309.5	
9	9	741	4825.8	7994.7	908.7	927.4	1158.7	1189.0	
10	9	228	1829.6	3136.6	377.2	489.3	476.9	559.8	
11	15	349	3837.6	6044.5	908.6	1014.4	1086.1	1129.1	
12	9	52	697.9	1147.8	167.4	243.7	218.8	281.5	
13	14	91	1589.6	2503.0	448.1	512.9	557.2	598.6	
14	10	35	886.5	1429.8	290.7	358.7	365.2	412.2	
15	5	10	388.1	612.5	147.6	187.2	178.4	206.6	
16	4	8	403.7	679.1	159.7	212.2	206.4	249.8	
17	1	3	237.5	361.7	108.1	127.5	131.4	145.9	
18	1	1	38.7	178.4	15.3	54.0	21.6	54.8	
19	1	1	182.1	258.3	107.3	115.9	117.0	117.5	
20	0	0	.0	.0	.0	.0	.0	.0	
TOTAL	214	92510	91367.1	306757.2	16370.5	21156.0	21431.4	25251.7	

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

TABLE 26.1

DISTRIBUTION OF TAX UNITS IN A/O/S CLASS 26 AND IN EACH
INCOME CLASS BY CHANGE IN TAXES RESULTING FROM REFORMS

INCOME CLASS	NUMBER TAKEN OFF TAX ROLL	NUMBER OFF OBTAINING REFUNDS	-50	-50/-25	-25/-15	-15/-5	-5/+5	+5/+15	15/25	25/50	-50 MORE THAN 50	-50 MORE THAN 50	NUMBER ADDED TO TAX ROLL
1	0	0	680	0	0	0	0	0	0	0	0	0	0
2	0	0	240	465	0	0	0	320	1675	0	0	2590	20
3	0	0	40	80	0	50	460	0	20	245	20425	20425	0
4	0	0	0	20	0	0	0	55	380	270	3565	3565	0
5	0	0	50	0	0	0	0	0	40	20	1605	1605	0
6	0	0	0	0	0	0	0	0	0	1155	1190	1190	0
7	0	0	0	0	0	0	20	40	0	165	271	271	0
8	0	0	0	0	0	0	20	0	0	40	100	100	0
9	0	0	0	0	0	0	0	0	0	0	20	20	0
10	0	0	0	0	0	0	0	0	2	27	60	60	0
11	0	0	0	0	0	0	1	3	0	4	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	2	0	0	2	0	2	0	0	0
14	0	0	0	0	0	0	0	0	1	1	0	0	0
15	0	0	0	0	0	0	0	0	0	2	0	0	0
16	0	0	0	0	0	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	1010	565	2	50	501	420	2118	1931	29826	29826	20

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

TABLE 26.2

COMPARATIVE INCIDENCE OF CURRENT AND PROPOSED TAX SYSTEMS FOR A/O/S CLASS 26

INCOME CLASS	NUMBER IN CLASS	AVERAGE COMP. DEF.	INCOME MODIFIED COMP. DEF.	AVERAGE PERSONAL TAX PAID PROPOSED	AVERAGE DIRECT TAXES PAID CURRENT	AVERAGE FOR ALL DIRECT TAXES PAID PROPOSED	ALL DIRECT TAXES OVER CURRENT	AVERAGE TAX BASE OVER CURRENT	TAX RATES CURRENT	TAXES PROPOSED	PERCENT OF INCOME CURRENTLY ASSESSABLE
1	680	721.	677.	2.	37.	1.	.051	.002	.003	-.063	91.3
2	5310	1597.	1554.	7.	46.	68.	.029	.042	.004	.016	89.1
3	21320	2673.	2644.	82.	128.	224.	.048	.084	.031	.074	80.9
4	4290	3848.	3808.	191.	252.	390.	.066	.101	.050	.092	82.7
5	1715	4530.	4493.	302.	373.	566.	.082	.125	.067	.118	80.0
6	2345	5795.	5639.	417.	586.	847.	.101	.146	.074	.123	79.6
7	496	7666.	7521.	622.	814.	1172.	.106	.153	.083	.137	75.9
8	160	9398.	9221.	929.	1156.	1585.	.123	.169	.101	.153	77.9
9	20	11432.	11432.	1119.	1392.	2263.	.122	.198	.098	.198	61.7
10	89	13098.	12495.	1201.	1828.	2701.	.140	.206	.096	.168	71.8
11	8	18685.	18534.	2914.	3339.	3990.	.179	.214	.157	.208	78.9
12	0	0.	0.	0.	0.	0.	.000	.000	.000	.000	0
13	6	29612.	27129.	3319.	5507.	6310.	.186	.213	.122	.141	84.9
14	2	71126.	68947.	5055.	8552.	10462.	.120	.147	.073	.155	75.1
15	2	75592.	64890.	11593.	20853.	27983.	.276	.370	.179	.266	76.1
16	0	0.	0.	0.	0.	0.	.000	.000	.000	.000	0
17	0	0.	0.	0.	0.	0.	.000	.000	.000	.000	0
18	0	0.	0.	0.	0.	0.	.000	.000	.000	.000	0
19	0	0.	0.	0.	0.	0.	.000	.000	.000	.000	0
20	0	0.	0.	0.	0.	0.	.000	.000	.000	.000	0
ALL	36443	3050.	3004.	131.	192.	302.	.063	.099	.044	.086	81.3

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 26
TOTAL CHANGES IN TAX BASE AND TAXES
(THOUSANDS OF DOLLARS)

REFORM	PERSONAL INCOME TAX BASE	TAX	CORPORATE INCOME TAX BASE	TAX	GIFT TAX
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES					
REFORM(1, 1)	35931.	-112.	0.	0.	0.
REFORM(1, 2)	740.	-122.	0.	0.	0.
REFORM(1, 3)	184.	-8.	0.	0.	0.
REFORM(1, 4)	93.	1.	0.	0.	0.
TOTAL IN CLASS	36949.	-242.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT					
REFORM(2, 1)	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	-537.
TOTAL IN CLASS	0.	0.	0.	0.	-537.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME					
REFORM(3, 1)	2594.	-594.	0.	275.	0.
REFORM(3, 2)	271.	-87.	279.	140.	0.
REFORM(3, 3)	772.	138.	0.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	0.
REFORM(3, 5)	-46.	-8.	0.	0.	0.
TOTAL IN CLASS	3590.	-551.	279.	414.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME					
REFORM(4, 1)	0.	0.	0.	-9.	0.
REFORM(4, 2)	1.	0.	0.	0.	0.
REFORM(4, 3)	-11.	-2.	0.	0.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.
REFORM(4, 5)	7974.	1405.	0.	0.	0.
REFORM(4, 6)	893.	164.	0.	0.	0.
REFORM(4, 7)	478.	88.	0.	0.	0.
REFORM(4, 8)	1537.	274.	0.	0.	0.
TOTAL IN CLASS	10873.	1929.	0.	-9.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME					
REFORM(5, 1)	0.	0.	0.	0.	0.

TABLE 26.2 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	PERSONAL BASE	INCOME TAX	CORPORATE BASE	INCOME TAX	GIFT TAX
REFORM(5, 2)	-57.	-11.	0.	0.	0.
REFORM(5, 3)	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.
REFORM(5, 5)	-137.	-22.	0.	0.	0.
TOTAL IN CLASS	-194.	-33.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE					
REFORM(6, 1)	9101.	1626.	0.	0.	-439.
REFORM(6, 2)	23.	2.	0.	0.	0.
TOTAL IN CLASS	9124.	1628.	0.	0.	-439.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES					
REFORM(7, 1) .	11316.	1771.	0.	0.	0.
REFORM(7, 2)	13.	2.	0.	0.	0.
REFORM(7, 3)	257.	36.	0.	0.	0.
REFORM(7, 4)	1206.	178.	0.	0.	0.
REFORM(7, 5)	196.	-114.	0.	0.	0.
REFORM(7, 6)	106.	0.	0.	0.	0.
TOTAL IN CLASS	13093.	1874.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	0.	-0.	0.	0.	0.
TOTAL CHANGES	73434.	4605.	279.	406.	-976.
CURRENT TOTAL	33121.	4765.	3045.	1248.	976.
NEW TOTAL	106554.	9370.	3324.	1654.	0.
PERCENT CHANGE	221.7	96.6	9.2	32.5	-100.0

TABLE 26.4

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 26
CHANGES IN TAXES BY INCOME CLASS (PERSONAL INCOME TAXES ONLY)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-6.	-11.	-3.	-11.	-31.	-12.	-10.	-1.	-8.
REFORM(1, 2)	0.	-8.	-69.	-29.	-2.	-4.	-9.	-0.	-0.	-0.
REFORM(1, 3)	0.	0.	-7.	-1.	-1.	0.	-0.	0.	0.	0.
REFORM(1, 4)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-1.	-14.	-86.	-33.	-14.	-35.	-20.	-10.	-1.	-8.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-26.	-160.	-292.	-40.	-12.	-51.	-9.	-3.	0.	-4.
REFORM(3, 2)	-2.	-15.	-34.	-9.	-3.	-17.	-3.	-1.	0.	-2.
REFORM(3, 3)	0.	10.	44.	14.	6.	38.	8.	3.	0.	7.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-1.	-3.	-1.	-0.	-2.	-0.	-0.	0.	-0.
TOTAL IN CLASS	-29.	-165.	-286.	-35.	-9.	-32.	-5.	-1.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	37.	675.	208.	124.	223.	78.	29.	5.	24.
REFORM(4, 6)	0.	4.	67.	21.	14.	31.	12.	6.	1.	5.
REFORM(4, 7)	0.	2.	36.	11.	7.	17.	6.	3.	1.	3.
REFORM(4, 8)	0.	7.	135.	35.	20.	43.	15.	6.	2.	10.
TOTAL IN CLASS	0.	50.	912.	275.	165.	314.	111.	43.	9.	41.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-2.	-3.	-1.	-3.	-1.	-1.	-0.	-0.

TABLE 26.4 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-2.	-13.	-3.	-1.	-2.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-2.	-15.	-6.	-3.	-5.	-1.	-1.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	0.	42.	756.	233.	139.	250.	88.	35.	13.	39.
REFORM(6, 2)	0.	0.	1.	0.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	42.	757.	233.	140.	250.	88.	35.	13.	39.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	161.	1044.	241.	107.	161.	34.	12.	2.	7.
REFORM(7, 2)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	6.	24.	3.	1.	2.	0.	0.	0.	0.
REFORM(7, 4)	0.	23.	116.	20.	7.	9.	2.	1.	0.	0.
REFORM(7, 5)	0.	0.	-62.	-13.	-5.	-20.	-9.	-3.	0.	-1.
REFORM(7, 6)	0.	0.	-1.	-0.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	190.	1122.	252.	110.	152.	29.	10.	2.	7.
UNDISTRIBUTED AMOUNTS										
	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-30.	99.	2404.	685.	389.	644.	201.	77.	23.	80.
CURRENT TOTAL	1.	35.	1754.	818.	518.	977.	308.	149.	22.	107.
NEW TOTAL	-29.	134.	4158.	1503.	907.	1620.	510.	225.	45.	187.
PERCENT CHANGE	-2569.2	282.4	137.1	83.8	75.0	65.9	65.3	51.6	102.3	74.7

TABLE 26.4 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	INCOME CLASSES										19	20
	11	12	13	14	15	16	17	18				
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES												
REFORM(1, 1)	-3.	0.	-7.	-2.	-7.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 2)	-0.	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 3)	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-3.	0.	-7.	-2.	-7.	0.	0.	0.	0.	0.	0.	0.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT												
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME												
REFORM(3, 1)	-0.	0.	1.	0.	4.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 2)	-0.	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 3)	0.	0.	2.	1.	4.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	-0.	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	0.	3.	1.	7.	0.	0.	0.	0.	0.	0.	0.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME												
REFORM(4, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 2)	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	2.	0.	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 6)	1.	0.	1.	1.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 7)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 8)	0.	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	3.	0.	1.	2.	2.	0.	0.	0.	0.	0.	0.	0.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME												
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	-0.	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	-0.	0.	-0.	-0.	-0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-0.	0.	-0.	0.	-0.	0.	0.	0.	0.	0.	0.	0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE												

TABLE 26.4 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	11	12	13	14	15	16	17	18	19	20
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	1.	0.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-0.	0.	0.	-0.	0.	0.	0.	0.	0.	0.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	1.	0.	1.	0.	0.	0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES										
CURRENT TOTAL	8.	-0.	3.	11.	11.	-0.	-0.	-0.	-0.	-0.
NEW TOTAL	23.	0.	20.	10.	23.	0.	0.	0.	0.	0.
PERCENT CHANGE	31.	0.	23.	21.	35.	0.	0.	0.	0.	0.
	32.3	-0.	15.3	111.4	49.1	-0.	-0.	-0.	-0.	-0.

PROPORTION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 26
CHANGES IN TAXES BY INCOME CLASS (ALL DIRECT TAXES)
(THOUSANDS OF DOLLARS)

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-1.	-6.	-11.	-3.	-11.	-31.	-12.	-10.	-1.	-8.
REFORM(1, 2)	0.	-8.	-69.	-29.	-2.	-4.	-9.	-0.	-0.	-0.
REFORM(1, 3)	0.	0.	-7.	-1.	-1.	0.	-0.	0.	0.	-0.
REFORM(1, 4)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-1.	-14.	-86.	-33.	-14.	-35.	-20.	-10.	-1.	-8.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-22.	-282.	-75.	-41.	-67.	-23.	-8.	-3.	-9.
TOTAL IN CLASS	-1.	-22.	-282.	-75.	-41.	-67.	-23.	-8.	-3.	-9.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-21.	-123.	-191.	-12.	-1.	9.	3.	2.	0.	5.
REFORM(3, 2)	0.	4.	17.	5.	2.	14.	3.	1.	0.	2.
REFORM(3, 3)	0.	10.	44.	14.	6.	38.	8.	3.	0.	7.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-1.	-3.	-1.	-0.	-2.	-0.	-0.	0.	-0.
TOTAL IN CLASS	-21.	-109.	-133.	7.	7.	59.	13.	6.	0.	14.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	-1.	-1.	-0.	-1.	-1.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-1.	-0.	-0.	-0.	-0.	-0.	0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	37.	675.	208.	124.	223.	78.	29.	5.	24.
REFORM(4, 6)	0.	4.	67.	21.	14.	31.	12.	6.	1.	5.
REFORM(4, 7)	0.	2.	36.	11.	7.	17.	6.	3.	1.	3.
REFORM(4, 8)	0.	7.	135.	35.	20.	43.	15.	6.	2.	10.
TOTAL IN CLASS	0.	50.	910.	274.	165.	313.	110.	43.	9.	41.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-2.	-3.	-1.	-3.	-1.	-1.	-0.	-0.

TABLE 26.5 (continued)
PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-2.	-13.	-3.	-1.	-2.	-0.	-0.	-0.	-0.
TOTAL IN CLASS	0.	-2.	-15.	-6.	-3.	-5.	-1.	-1.	-0.	-0.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	24.	525.	171.	106.	195.	69.	29.	11.	32.
REFORM(6, 2)	0.	0.	1.	0.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-1.	24.	526.	171.	106.	195.	69.	29.	11.	32.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	161.	1044.	241.	107.	161.	34.	12.	2.	7.
REFORM(7, 2)	0.	0.	1.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	6.	24.	3.	1.	2.	0.	0.	0.	0.
REFORM(7, 4)	0.	23.	116.	20.	7.	9.	2.	1.	0.	0.
REFORM(7, 5)	0.	0.	-62.	-13.	-5.	-20.	-9.	-3.	0.	-1.
REFORM(7, 6)	0.	0.	-1.	-0.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	190.	1122.	252.	110.	152.	29.	10.	2.	7.
UNDISTRIBUTED AMOUNTS	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-24.	116.	2042.	590.	330.	613.	177.	69.	17.	78.
CURRENT TOTAL	25.	245.	2726.	1081.	640.	1374.	404.	185.	28.	163.
NEW TOTAL	1.	360.	4767.	1671.	970.	1987.	581.	254.	45.	240.
PERCENT CHANGE	-96.4	47.3	74.9	54.5	51.6	44.6	44.0	37.0	62.7	47.7

6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE

TABLE 26.5 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	INCOME CLASSES													
	11	12	13	14	15	16	17	18	19	20				
REFORM(6, 1)	5.	0.	4.	9.	7.	0.	0.	0.	0.	0.				
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	5.	0.	4.	9.	7.	0.	0.	0.	0.	0.				
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES														
REFORM(7, 1)	1.	0.	1.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 5)	-0.	0.	0.	-0.	0.	0.	0.	0.	0.	0.				
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.				
TOTAL IN CLASS	1.	0.	1.	0.	0.	0.	0.	0.	0.	0.				
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.				
TOTAL CHANGES	5.	-0.	5.	4.	14.	-0.	-0.	-0.	-0.	-0.				
CURRENT TOTAL	27.	0.	33.	17.	42.	0.	0.	0.	0.	0.				
NEW TOTAL	32.	0.	38.	21.	56.	0.	0.	0.	0.	0.				
PERCENT CHANGE	19.5	-0	14.6	22.3	34.2	-0	-0	-0	-0	-0				

PRORATION OF EFFECTS OF REFORMS ON TAX REVENUES FROM A/O/S CLASS 26 - CHANGES
IN DIRECT TAXES FOR THE AVERAGE TAXPAYER IN EACH INCOME CLASS

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES										
REFORM(1, 1)	-2.	-1.	-1.	-1.	-6.	-13.	-23.	-61.	-63.	-88.
REFORM(1, 2)	0.	-2.	-3.	-7.	-1.	-2.	-18.	-2.	-1.	-3.
REFORM(1, 3)	0.	0.	-0.	-0.	-1.	0.	-0.	0.	0.	-0.
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-2.	-3.	-4.	-8.	-8.	-15.	-41.	-63.	-64.	-92.
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT										
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(2, 4)	-1.	-4.	-13.	-18.	-24.	-29.	-46.	-52.	-150.	-96.
TOTAL IN CLASS	-1.	-4.	-13.	-18.	-24.	-29.	-46.	-52.	-150.	-96.
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME										
REFORM(3, 1)	-32.	-23.	-9.	-3.	-1.	4.	6.	11.	0.	55.
REFORM(3, 2)	0.	1.	1.	1.	1.	6.	6.	8.	0.	28.
REFORM(3, 3)	0.	2.	2.	3.	3.	16.	16.	20.	0.	76.
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(3, 5)	0.	-0.	-0.	-0.	-0.	-1.	-1.	-1.	0.	-5.
TOTAL IN CLASS	-31.	-21.	-6.	2.	4.	25.	26.	37.	0.	154.
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME										
REFORM(4, 1)	0.	0.	-0.	-0.	-0.	-0.	-1.	0.	0.	0.
REFORM(4, 2)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 3)	0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	0.	-0.
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(4, 5)	0.	7.	32.	48.	72.	95.	157.	179.	258.	267.
REFORM(4, 6)	0.	1.	3.	5.	8.	13.	24.	35.	74.	59.
REFORM(4, 7)	0.	0.	2.	3.	3.	7.	13.	18.	40.	32.
REFORM(4, 8)	0.	1.	6.	8.	12.	18.	29.	38.	97.	108.
TOTAL IN CLASS	0.	9.	43.	64.	96.	134.	223.	270.	469.	466.
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME										
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 2)	0.	-0.	-0.	-1.	-1.	-1.	-1.	-3.	-1.	-1.
REFORM(5, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.

TABLE 26.6 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

REFORM	INCOME CLASSES									
	1	2	3	4	5	6	7	8	9	10
REFORM(5, 4)	0.	-0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(5, 5)	0.	-0.	-1.	-1.	-1.	-1.	-1.	-1.	-1.	-1.
TOTAL IN CLASS	0.	-0.	-1.	-1.	-2.	-2.	-2.	-4.	-2.	-2.
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE										
REFORM(6, 1)	-1.	4.	25.	40.	62.	83.	140.	179.	539.	362.
REFORM(6, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	-1.	4.	25.	40.	62.	83.	140.	179.	539.	362.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	0.	30.	49.	56.	62.	68.	69.	77.	80.	84.
REFORM(7, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	0.	1.	1.	1.	0.	1.	1.	1.	0.	1.
REFORM(7, 4)	0.	4.	5.	5.	4.	4.	5.	4.	0.	3.
REFORM(7, 5)	0.	0.	-3.	-3.	-3.	-8.	-17.	-21.	0.	-7.
REFORM(7, 6)	0.	0.	-0.	-0.	1.	0.	0.	0.	0.	0.
TOTAL IN CLASS	0.	36.	53.	59.	64.	65.	58.	62.	81.	81.
UNDISTRIBUTED AMOUNTS										
	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	-36.	22.	96.	137.	193.	261.	358.	428.	872.	872.
CURRENT TOTAL	37.	46.	128.	252.	373.	586.	814.	1156.	1392.	1828.
NEW TOTAL	1.	68.	224.	390.	566.	847.	1172.	1585.	2263.	2701.
PERCENT CHANGE	-96.4	47.3	74.9	54.5	51.6	44.6	44.0	37.0	62.7	47.7

TABLE 26.6 (continued)

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

INCOME CLASSES														18	19	20
REFORM	11	12	13	14	15	16	17	18	19	20						
1. REFORM CATEGORY 1 -- CHANGES IN TAX RATES																
REFORM(1, 1)	-335.	0.	-1121.	-1098.	-3367.	0.	0.	0.	0.	0.						
REFORM(1, 2)	-2.	0.	-4.	-1.	-6.	0.	0.	0.	0.	0.						
REFORM(1, 3)	-2.	0.	0.	3.	0.	0.	0.	0.	0.	0.						
REFORM(1, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
TOTAL IN CLASS	-339.	0.	-1125.	-1097.	-3374.	0.	0.	0.	0.	0.						
2. REFORM CATEGORY 2 -- TAXATION OF THE FAMILY AS A UNIT																
REFORM(2, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(2, 2)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(2, 3)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(2, 4)	-171.	0.	-178.	-1023.	-674.	0.	0.	0.	0.	0.						
TOTAL IN CLASS	-171.	0.	-178.	-1023.	-674.	0.	0.	0.	0.	0.						
3. REFORM CATEGORY 3 -- CHANGES IN TAXATION OF CORPORATE SOURCE INCOME																
REFORM(3, 1)	22.	0.	529.	531.	3546.	0.	0.	0.	0.	0.						
REFORM(3, 2)	8.	0.	151.	140.	800.	0.	0.	0.	0.	0.						
REFORM(3, 3)	22.	0.	412.	385.	2203.	0.	0.	0.	0.	0.						
REFORM(3, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(3, 5)	-1.	0.	-25.	-23.	-132.	0.	0.	0.	0.	0.						
TOTAL IN CLASS	50.	0.	1067.	1033.	6417.	0.	0.	0.	0.	0.						
4. REFORM CATEGORY 4 -- CHANGES IN TAXATION OF OTHER PROPERTY INCOME																
REFORM(4, 1)	-15.	0.	0.	-2405.	0.	0.	0.	0.	0.	0.						
REFORM(4, 2)	-3.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(4, 3)	-1.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(4, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(4, 5)	226.	0.	33.	218.	443.	0.	0.	0.	0.	0.						
REFORM(4, 6)	90.	0.	117.	372.	353.	0.	0.	0.	0.	0.						
REFORM(4, 7)	48.	0.	62.	199.	189.	0.	0.	0.	0.	0.						
REFORM(4, 8)	50.	0.	-19.	110.	87.	0.	0.	0.	0.	0.						
TOTAL IN CLASS	396.	0.	192.	-1506.	1072.	0.	0.	0.	0.	0.						
5. REFORM CATEGORY 5 -- CHANGES IN TAXATION OF EMPLOYMENT INCOME																
REFORM(5, 1)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(5, 2)	-3.	0.	-2.	-5.	-8.	0.	0.	0.	0.	0.						
REFORM(5, 3)	0.	0.	0.	11.	0.	0.	0.	0.	0.	0.						
REFORM(5, 4)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.						
REFORM(5, 5)	-1.	0.	-1.	-5.	-3.	0.	0.	0.	0.	0.						
TOTAL IN CLASS	-4.	0.	-3.	1.	-12.	0.	0.	0.	0.	0.						
6. REFORM CATEGORY 6 -- OTHER ASPECTS OF COMPREHENSIVE BASE																

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

TABLE 26.6 (continued)

REFORM	INCOME CLASSES		13	14	15	16	17	18	19	20
	11	12								
REFORM(6, 1)	653.	0.	728.	4441.	3560.	0.	0.	0.	0.	0.
REFORM(6, 2)	3.	0.	0.	15.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	656.	0.	728.	4456.	3560.	0.	0.	0.	0.	0.
7. REFORM CATEGORY 7 -- CHANGES IN CONCESSIONARY ALLOWANCES										
REFORM(7, 1)	97.	0.	111.	118.	138.	0.	0.	0.	0.	0.
REFORM(7, 2)	4.	0.	0.	13.	0.	0.	0.	0.	0.	0.
REFORM(7, 3)	1.	0.	2.	1.	3.	0.	0.	0.	0.	0.
REFORM(7, 4)	4.	0.	8.	9.	0.	0.	0.	0.	0.	0.
REFORM(7, 5)	-41.	0.	0.	-94.	0.	0.	0.	0.	0.	0.
REFORM(7, 6)	0.	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL IN CLASS	64.	0.	121.	46.	140.	0.	0.	0.	0.	0.
UNDISTRIBUTED AMOUNTS	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.	-0.
TOTAL CHANGES	652.	-0.	803.	1910.	7130.	-0.	-0.	-0.	-0.	-0.
CURRENT TOTAL	3339.	0.	5507.	8552.	20853.	0.	0.	0.	0.	0.
NEW TOTAL	3990.	0.	6310.	10462.	27983.	0.	0.	0.	0.	0.
PERCENT CHANGE	19.5	-0.	14.6	22.3	34.2	-0.	-0.	-0.	-0.	-0.

PENSIONERS AND OTHERS,
FEMALE, AGED 65 AND OVER

TABLE 26.7

SUMMARY OF RECORDS PROCESSED IN A/O/S CLASS 26

INCOME CLASS	NUMBER OF DATA RECORDS	NUMBER OF TAX UNITS	TAXABLE INCOME CURRENT	TAXABLE INCOME PROPOSED	PERSONAL INCOME CURRENT	PERSONAL INCOME PROPOSED	TAX CURRENT	TAX PROPOSED	TOTAL DIRECT TAXES CURRENT	TOTAL DIRECT TAXES PROPOSED
1	4	680	-424.2	445.2	1.2	-28.8	25.1	9		
2	10	5310	-113.6	8126.2	35.1	134.2	244.7	360.4		
3	23	21320	14004.0	54899.1	1753.8	4157.7	2725.5	4768.1		
4	14	4290	6014.9	15503.4	817.7	1503.1	1081.4	1672.1		
5	5	1715	3260.9	7514.9	518.2	906.9	640.0	970.6		
6	3	2345	6636.9	13039.0	976.8	1620.5	1374.3	1987.9		
7	6	496	1846.5	3694.7	308.4	509.9	403.7	581.8		
8	3	160	852.0	1439.5	148.6	225.2	185.0	253.5		
9	1	20	108.4	222.0	22.4	45.3	27.8	45.3		
10	6	89	601.7	1123.8	106.9	186.7	162.7	240.3		
11	5	8	98.0	143.4	23.3	30.8	26.7	32.0		
12	0	0	0	0	0	0	0	0		
13	3	6	116.2	171.0	19.9	23.0	33.0	37.9		
14	2	2	38.6	83.8	10.1	21.4	17.1	25.7		
15	1	2	80.2	148.5	23.2	34.6	41.7	56.0		
16	0	0	0	0	0	0	0	0		
17	0	0	0	0	0	0	0	0		
18	0	0	0	0	0	0	0	0		
19	0	0	0	0	0	0	0	0		
20	0	0	0	0	0	0	0	0		
TOTAL	86	36443	33120.5	106554.5	4765.4	9370.4	6988.8	11032.5		

